



# Memorandum D19-10-2: Administration of the Export and Import Permits Act (Importations)

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The Canada Border Services Agency (CBSA) assists [Global Affairs Canada](#) (GAC) with the administration of the [Export and Import Permits Act](#) (EIPA). This memorandum outlines the requirements and permit procedures for the importation of goods included on the [Import Control List](#) (ICL).

The EIPA gives authority to the Governor in Council to establish various control lists, including an ICL, and make regulations pertaining to the administration of the EIPA. Furthermore, the EIPA grants power to the designated Minister to issue import permits and, under certain conditions, to alter, suspend, cancel, and reinstate any permit issued under the EIPA.

## Plain language summary

**Target audience:** Travellers or businesses importing goods into Canada that are included on a list of controlled items.

**Key content:** What items are considered “controlled” (or restricted) and need a permit to be allowed into Canada; general import permits versus specific import permits; how to submit a permit; how to amend a permit; penalties for non-compliance.

**Keywords:** CAD, agricultural goods, steel and aluminum products, textiles and clothing, commercial imports, permits, *Import Control List*.

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## Updates made to this D-memo

This memorandum has been updated to provide instructions on how to declare goods included on the ICL using the new Commercial Accounting Declaration (CAD) process.

## Definitions

1. For the purpose of the administration of the EIPA the following definitions will apply:

**Area Control List:** a list of countries established under section 4

**Broker:** to arrange or negotiate a transaction that relates to the movement of goods or technology included in a Brokering Control List from a foreign country to another foreign country, including a transaction referred to in subsection (1.1)

**Import Control List (ICL):** a list of goods established under section 5

**Minister:** member of the King's Privy Council for Canada as is designated by the Governor in Council as the Minister for the purposes of this Act

**Permit:** an import permit issued pursuant to subsection 8(1) of the Act

**Resident of Canada:** in the case of a natural person, a person who ordinarily resides in Canada and, in the case of a corporation, a corporation having its head office in Canada or operating a branch office in Canada

## Guidelines

### Import controls

2. Goods included on the ICL, entering Canada for commercial or personal use, including goods entering temporarily or entered into a bonded or sufferance warehouse must be imported under the authority of a permit.
3. Under the EIPA, there are two types of import permits: General Import Permits (GIPs) and Specific Import Permits.
4. Importations of certain agricultural goods included on the ICL are controlled under the EIPA by way of tariff rate quotas (TRQs). TRQ agricultural goods can be imported at lower rates of duty under the "within access commitment" tariff items until the quota quantities are reached.

### General import permits

5. GIPs allow for the importation of certain eligible goods included on the ICL, subject to the terms and conditions described in the permit, without having to obtain a specific import permit. The applicable GIP constitutes the permit authorizing the importation of goods.
6. The CBSA must be satisfied that the importation of goods does, in fact, meet the terms and conditions of the applicable GIP.
7. For commercial shipments, the applicable GIP number must be provided on the release documentation, e.g., cargo control document, invoice or electronic data interchange (EDI) transmission.
8. GIPs apply to all residents of Canada. For more information on goods that can be imported under the authority of GIPs and any quantity or value restrictions, residents should refer to [Appendix A: General import permits and within access commitment information for importations of agricultural goods subject to import controls and steel and aluminum goods](#).

### Specific import permits

9. Importers must obtain specific import permits issued by GAC, subject to terms and conditions, for the importation of certain agricultural goods included on the ICL and for the importation of textiles and clothing, where the importer is claiming a preferential rate of duty. In the case of a sufferance warehouse, import permits must be obtained before the time of release.
10. If tariff rate quota agricultural goods are entered into a bonded warehouse, importers should refer to [Memorandum D7-4-4: Customs Bonded Warehouses](#) for directions on the process for entering agricultural goods in a customs bonded warehouse.
11. Goods included on the ICL that are imported under temporary entry provisions, e.g., [E29B – Temporary Admission Permit](#) or a Temporary Admission (ATA) Carnet, are subject to the specific import permit requirements under the EIPA.

## Tariff Rate Quota controlled goods

### Agricultural goods

12. For all agricultural goods listed on the ICL, a specific import permit or applicable General Import Permit must be provided in field 81 (special authority permit) of the CAD C-type. First come, first served TRQ agricultural goods imported after the quota quantity is reached are classified under the "over access commitment" tariff items and subject to higher rates of duty.
13. Quantities or values separate from the within access commitment rates of duty may be imported under the authority of GIP 100. However, the over access commitment rates of duty will apply. Importers should refer to [Memorandum D10-18-1: Tariff Rate Quotas](#) for detailed information on tariff classification, and to [Memorandum D19-1-1: Food, Plants, Animals and Related Products](#) for detailed information regarding quantity restrictions and additional import requirements imposed by the [Canadian Food Inspection Agency](#).
14. For **commercial importations** of wheat, wheat products, barley, and barley products, GIP 20 may be used until the quota quantities are reached. GIP 100 must be used for any other importations of these products and after the quota quantities are reached. Importers should refer to [Memorandum D10-18-6: Wheat, Barley, Wheat Products, Barley and Barley Products Tariff Rate Quotas](#).
15. The GIPs for **personal importations** of TRQ agricultural goods by residents of Canada, as well as the eligible quantities that may be imported at within access commitment rates of duty, are listed in Appendix A. GIP 3 allows for the importation of wheat, wheat

products, barley, and barley products for personal use at the lower within access commitment rates of duty until the quota quantities are reached. GIP 100 allows for the importation of unlimited quantities for certain TRQ agricultural goods for personal use at the higher over access commitment rates of duty. Residents of Canada should note that the eligible quantities or values for GIPs specifically for personal use apply to each person regardless of the fact that a family may be travelling together in the same conveyance or live in the same household.

## Textiles and clothing

16. Importations of textiles and clothing are only subject to specific import permit requirements, when the goods are eligible for the tariff preference level (TPL) mechanisms under Canada's free trade agreements, or when the goods are subject to origin quotas under the Canada-European Union Comprehensive Economic and Trade Agreement (CETA) or the Canada-United Kingdom Trade Continuity Agreement (Canada-UK TCA).
17. In order for importers to take advantage of a reduced rate of duty for TPL qualifying goods, importers must make a claim under the specific free trade agreement preferential tariff treatment and associated Order-in-Council. Importers should refer to [Memorandum D11-4-22: Tariff Preference Levels](#), for detailed information on documentation requirements regarding TPLs.
18. With respect to the CETA and Canada-UK TCA, products subject to an origin quota can qualify for preferential tariff treatment. Importers should refer to [Memorandum D11-4-37: Origin Quotas and Alternatives to the Product-Specific Rules of Origin under the Canada European Union Comprehensive Economic and Trade Agreement and the Canada-United Kingdom Trade Continuity Agreement](#).
19. In order to receive TPL or origin quota preferential access, the importer must possess an appropriate specific import permit specifying TPL or origin quota entitlement for the goods. This permit must be available for presentation to the CBSA upon request.

## Goods subject to monitoring

### Steel products

20. Importations of steel products identified in items 80 and 81 of the ICL, may be imported under the authority of GIP 80: Carbon Steel or GIP 81: Specialty Steel Products. For a complete list of products please refer to [C-2: Carbon Steel Customs Tariff Items subject to General Import Permit \(GIP\) 80](#) and [C-3: Specialty Steel Customs Tariff Items subject to General Import Permit \(GIP\) 81](#).
21. Importers must provide the applicable GIP number on the release documentation (e.g., description of goods field on the invoice) or in the description free text field when release requests are transmitted to the CBSA using EDI. There is no limit on the quantity of products identified in items 80 and 81 of the ICL that may be imported into Canada.
22. As of November 5, 2024, under the GIP 80 and 81, at the time of importation, importers are also required to provide to the CBSA the country of melt and pour (COM) information in the form and manner determined by the CBSA.
23. For Single Window Initiative (SWI) Integrated Import Declaration (IID) users, the "Country of Melt and Pour" field is found in SG128.COD with qualifier COM (e.g., COD++COM+:::GIP80 Steel products).
24. For release of Steel products using the SWI IID, the GIP information (either "GIP80" or "GIP81") must be entered in the following IID fields: Permit Type, Reference Number, and Document Reference Number.
25. To import shipments that include Steel products listed in item 80 and/or 81 of the ICL, customs brokers and importers are required to cite "GIP80" or "GIP81" in field 81 (Special Authority Permit) of the CAD C-type.
26. Steel products identified in items 80 and 81 of the ICL are eligible for Customs Self-Assessment (CSA) clearance (please refer to section 2 of the [Accounting for Imported Goods Regulations](#) for further information on the meaning of a CSA Importer and eligible goods), and, as such, can be exempt from the requirements under section 2 of the applicable GIP at the time of CSA clearance. Importers who are not clearing the goods under CSA, but who are instead using an existing customs release process, e.g., Release on Minimum Documentation (RMD) or Pre-arrival Review Systems (PARS), must meet the requirements under section 2 of the applicable GIP as outlined in paragraph 5 to 8 of this memorandum.
27. The provision of COM information does not apply if:
  - the importer is a CSA importer in respect of goods released under a CSA service option (as described in paragraph 26 of this memorandum);
  - the total value for duty of the imported non-exempt steel goods does not exceed \$5,000; or
  - the imported steel goods are:
    - cold-formed or cold-finished angles, shapes or sections;
    - welded angles, shapes, or sections;
    - switch blades, crossing frogs, point rods or other crossing pieces for railway or tramway track construction;
    - structures, parts of structures or structural plates, rods, angles, shapes, sections, tubes or the like;
    - stranded wire, ropes, cables or the like, not electrically insulated;
    - barbed wires or fencing wires; or
    - wire nails, tacks, pins, staples or the like.

28. For the most recent and complete list of exempt products, please refer to [C-8: Carbon steel and specialty steel products exempt from the country of melt and pour reporting requirement](#). Shipments of steel products that are classified under tariff item 9813.00.00 or 9814.00.00 (Canadian goods returned) do not require import permits.

### Aluminum products

29. Importations of aluminum products identified in item 83 of the ICL, may be imported under the authority of GIP. 83: Aluminum Products.
30. Importers must provide the applicable GIP number on the release documentation (e.g., description of goods field on the invoice) or in the description free text field when release requests are transmitted to the CBSA using EDI. There is no limit on the quantity of aluminum products identified in item 83 of the ICL that may be imported into Canada.
31. Aluminum products identified in item 83 of the ICL are eligible for CSA clearance and, as such, can be exempt from the requirements under section 2 of the applicable GIP at the time of CSA clearance. Importers who are not clearing the goods under CSA, but who are instead using an existing customs release process (e.g., RMD or PARS), must meet the requirements under section 2 of the applicable GIP as outlined in paragraphs 5 to 8 of this memorandum.
32. To import shipments that include aluminum products listed in item 83 of the ICL, customs brokers and importers are required to cite "GIP83-OIC19-1224" in field 81 (Special Authority Permit) of the CAD C-type.
33. For SWI IID users this field is found in SG117.IMD with qualifier 8 (e.g., IMD++8+:::GIP83 Aluminum Foil).
34. Shipments of aluminum products that are classified under tariff item 9813.00.00 or 9814.00.00 (Canadian goods returned) do not require import permits.

### Permit procedures

35. Importers can submit applications for specific import permits to GAC, or to licensed customs brokers approved by that Department. Completed applications can be submitted to GAC by licensed customs brokers online via the [New Export-Import Controls System \(NEICS\)](#).
36. When an [Application for a Specific Import Permit \(Form EXT 1466\)](#) is completed, the CBSA's transaction number must be shown in field 2. In the event that an importer does not have a transaction number, the CBSA will assign a transaction number to the shipment when release is requested. A specific import permit becomes valid when the permit information has been transmitted electronically by GAC to the CBSA office, where goods are to be released.
37. All IID submissions for **specific import permits** that include one or more commodities regulated by GAC must be submitted no more than 30 days in advance of arrival in Canada. Any submissions (whether they reference an existing permit or are applications for a new permit) will be rejected if they are submitted more than 30 days in advance of arrival. All IID submissions that invoke only GIPs may be received more than 30 days in advance of arrival.
38. Except for agricultural goods subject to TRQs and for safeguards, EXCAPS (GAC / Customs Automated Permit System) provides for the electronic transmission of permit information directly from GAC to the CBSA. This eliminates the requirement for importers to present paper permits to the CBSA (except at non-terminal offices) when obtaining release of goods controlled under the EIPA. In all cases, GAC will issue a transaction record ([Appendix B: Transaction record sample](#)) to the importer or broker to serve as a receipt showing that the permit has been issued. Importers using non-terminal offices or who have goods documented on a [Temporary Admission Permit \(E29B\)](#) or an ATA Carnet will be required to present a copy of the transaction record at the time of release.
39. In the event that EXCAPS is not available to transmit permit data to the Accelerated Commercial Release Operations Support System (ACROSS), importers and brokers may submit a paper copy of the transaction record to the CBSA to release their goods. If ACROSS is not available, importers and brokers may submit paper release documents with a copy of the transaction record to release their goods. Importers and brokers will be advised to use the above contingency procedures by their local CBSA office or via the electronic data interchange (EDI) information line at **1-888-957-7224** or through an EDI information bulletin.
40. The CBSA may conduct a post release verification with regards to the content of the permit.
41. The import permit procedures and relevant responsibilities are provided in [Appendix C: Import permit procedures](#).
42. Once an electronic permit has been used for the release of goods, the information will be transmitted to GAC.

### Amendments to permits

43. Necessary amendments to specific import permits may be authorized by GAC. For example, permits may be amended to address issues related to product classification, quantity, product substitution, validity period and cancellation.
44. Amendments to permits for TRQ goods must be made prior to final accounting, and in the case of non-TRQ goods, prior to release of the goods. For further information on amendments to permits, importers should contact GAC as indicated under [Contact us](#).

### Canada Border Service Agency's role

45. All Goods (except agricultural TRQ goods) will be detained by the CBSA and the release request rejected when the following applies:
- a. There is no specific import permit available;

- b. The goods are not as described on the permit;
  - c. The importer's name on the import declaration does not correspond to the name on the specific import permit;
  - d. The permit is not yet in force or has expired;
  - e. The quantity or value reported does not correspond to those on the permit; or
  - f. The country of origin does not correspond to the one on the permit.
46. Under the above circumstances, the goods are not to be released until the appropriate corrections are made to either the release information or the permit.

### **Tariff Rate Quotas specific permits**

47. The availability of TRQ specific import permits is not a condition of release. The CBSA will release any shipment of TRQ agricultural goods even in the absence of a specific import permit issued under section 8.3 of the EIPA. When a specific import permit has not been obtained by the date of final accounting under subsection 32(1), (3) or (5) of the [Customs Act](#), the portion of the goods imported without such a permit (all or part of a shipment) will be deemed to have been imported under the authority of *GIP 100: Eligible Agricultural Goods*. These goods will be classified under the appropriate "over access commitment" tariff item and will be subject to higher rates of duties.
48. In situations where TRQ permit information has been matched to release information in ACROSS and is reviewed as part of the release review process, any discrepancies in the quantity or description will be referred to the CBSA's Trade Compliance Division after releasing the shipment.

### **Disposal of goods**

49. When goods have been abandoned or forfeited as a result of failure to comply with the EIPA requirements, GAC will determine how to dispose of the goods.
50. Residents of Canada importing perishable agricultural goods from the United States who decide not to pay the applicable over access commitment rate of duty on imports in excess of the personal allowable GIP quantities or values are encouraged to return the excess goods to the United States. In some regions, it may be possible to abandon any goods at the CBSA office, if disposal bins are available.

### **Penalty information**

51. Every person who contravenes any of the provisions of EIPA or its regulations is guilty of an offence and is liable to: (a) on summary conviction, to a fine not exceeding \$250,000 or to imprisonment for a term not exceeding 12 months, or to both; or (b) on conviction upon indictment, to a fine in an amount that is in the discretion of the court or to imprisonment for a term not exceeding ten years, or to both.
52. The Administrative Monetary Penalty System (AMPS) authorizes the CBSA to impose monetary penalties for non-compliance with the *Customs Act*, *Customs Tariff* and the regulations under these Acts, as well as contraventions of the terms and conditions of licensing agreements and undertakings. Please refer to the [Memorandum D22-1-1: Administrative Monetary Penalty System](#) for details.

## Appendix A: General import permits and within access commitment information for importations of agricultural goods subject to import controls and steel and aluminum goods

The ICL may be broken down into basic groupings. The following table depicts two of these groups with corresponding item numbers, general product descriptions, and GIPs. This chart is provided as a guide for reference purposes only.

### Import Control List

Group number	Description	ICL Item Number	GIP Number	Quantity/Value
1. Agricultural products	Chicken and chicken products	94, 96-104	2	10 kg
	Turkey and turkey products	105-113	7	One turkey Turkey products - 10 kg
	Beef (fresh or frozen) and veal (that does not originate in Chile, a CUSMA country or an EU country or other CETA beneficiary)	114-116	13	10 kg (no TRQ restriction for CUSMA, CETA, Canada-UK TCA or Chile)
	Dairy products	117-134, 141-160	1	\$20 total dairy
	Eggs for consumption	95, 135-139	8	2 dozen
	Margarine	140	14	3 kg (12 kg with prescription)
	Wheat, barley and their products	161-191	3, 20	No quantity restrictions
	Tariff rate quota goods classified under heading No. 98.04 or 98.26	192	1, 2, 3, 7, 8, 13, 14	N/A
	Roses (imported from Israel or another CIFTA beneficiary)	193	6	2 dozen
2. Steel and aluminum	Carbon steel products	80	80	N/A
	Specialty steel products	81	81	N/A
	Aluminum products	83	83	N/A

**Note 1:** In the case of agricultural goods, quantities or values above the within access commitment may be imported under the authority of GIP 100. However, the over access commitment rates of duty will apply.

**Note 2:** Importers should refer to [Memorandum D10-18-1: Tariff Rate Quotas](#), for detailed information on tariff classification.

**Note 3:** Importers should refer to [Memorandum D19-1-1: Food, Plants, Animals and Related Products](#), for detailed information on agricultural restrictions.

**Note 4:** Importers should refer to [Memorandum D19-13-2: Importing and Exporting Firearms, Weapons and Devices](#), for information on importing firearms, firearms-related goods, prohibited weapons, prohibited devices and ammunition.



## Other terms and conditions

Receipt: Issued by Minister of Foreign Affairs

1. The export/import of goods described above is permitted subject to all conditions described herein and subject to the *EIPA* and any regulations made hereunder.
2. All transactions are subject to verification by Foreign Affairs and International Trade Canada.
3. This document is a transaction record only of the above import permit and is not valid to release commodities except in special circumstances with the authority of the Export and Import Controls Bureau.

For the Minister of Foreign Affairs

## Appendix C: Import permit procedures

The following outlines the permit procedures and the responsibilities of the importer, GAC, and the CBSA. [Note1](#) [Note2](#)

### Step 1

Importer applies for permit using the NEICS or using Form EXT 1466 – Application for Import/Export Permit if you do not have access to NEICS

### Step 2

Importer must include a CBSA-issued transaction number in permit application

### Step 3

- GAC records the following data in the NEICS:
- Non-routed permit applications submitted using NEICS will be processed within 15 minutes of the time of application provided there is no problem with the application
- Permit applications redirected for review will be processed within four (4) business hours unless clarification from applicant is required
- Applications submitted by fax or mail will be processed promptly within the NEICS

### Step 4

GAC reviews all fields found on the application request, based on the agreement and the sector

### Step 5

GAC approves or rejects the application request

### Step 6

GAC issues transaction record to importer and transmit data to the CBSA's ACROSS for approved permits

### Step 7

Importer presents release package to the CBSA or transmit release data

### Step 8

The CBSA verifies:

- The transaction number
- The effective and expiry dates of permit
- That the importer's name on release request corresponds to the one on permit
- The permit quantity, value shipped, and description with invoice and
- That the country of origin on the release request corresponds to the one on the permit

### Step 9

CBSA releases goods

### Step 10

Once the permit has been used, the CBSA transmits the information to GAC

### Step 11

If necessary, the CBSA takes enforcement action

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### Notes:

**Note 1:** The availability of TRQ specific import permits for agricultural goods is not a condition of release. However, where a permit has not been obtained by the date of final accounting, the portion of the goods imported without such a permit will be deemed to have been imported under the authority of GIP 100. In this case, the goods will be classified under the over access commitment tariff item and subject to higher rates of duties.

**Note 2:** In situations where TRQ permit information has been matched to release information in ACROSS and is reviewed as part of the release review process, any discrepancies in the quantity or description should be referred by the Border Security Officer to the Senior Officer, Trade Compliance in the Trade Operation Divisions after releasing the shipment.

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## References

Consult these resources for further information.

## Applicable legislation

- [Customs Act](#): Section 101
- [Customs Tariff](#)
- [Export and Import Permits Act](#): Subsections 5(1) and 10(1), and Sections 14, 24, and 25
- [General Import Permit 1: Dairy Products for Personal Use](#)
- [General Import Permit 2: Chickens and Chicken Products for Personal Use](#)
- [General Import Permit 3: Wheat and Wheat Products and Barley and Barley Products for Personal Use](#)
- [General Import Permit 6: Roses for Personal Use](#)
- [General Import Permit 7: Turkeys and Turkey Products for Personal Use](#)
- [General Import Permit 8: Eggs for Personal Use](#)
- [General Import Permit 13: Beef and Veal for Personal Use](#)
- [General Import Permit 14: Margarine for Personal Use](#)
- [General Import Permit 20: Wheat and Wheat Products and Barley and Barley Products](#)
- [General Import Permit 80: Carbon Steel](#)
- [General Import Permit 81: Specialty Steel Products](#)
- [General Import Permit 83: Aluminum Products](#)
- [General Import Permit 100: Eligible Agriculture Goods](#)
- [General Import Permit 108: CWC Toxic Chemicals and Precursors](#)
- [General Import Permit 193: Roses](#)
- [Import Control List](#)

## Related D memoranda

- [Memorandum D7-4-4: Customs Bonded Warehouses](#)
- [Memorandum D10-18-1: Tariff Rate Quotas](#)
- [Memorandum D10-18-6: Wheat, Barley, Wheat Products, Barley and Barley Products Tariff Rate Quotas](#)
- [Memorandum D11-4-22: Tariff Preference Levels](#)
- [Memorandum D11-4-37: Origin Quotas and Alternatives to the Product-Specific Rules of Origin under the Canada European Union Comprehensive Economic and Trade Agreement and the Canada-United Kingdom Trade Continuity Agreement](#)
- [Memorandum D19-1-1: Food, Plants, Animals and Related Products](#)
- [Memorandum D22-1-1: Administrative Monetary Penalty System](#)

## Superseded D memoranda

D19-10-2 dated January 4, 2023

## Issuing office

Commercial Analysis, Research and Engagement Division  
Commercial Programs Directorate  
Commercial and Trade Branch

## Contact us

For more information on goods subject to import controls and for questions concerning the issuance of import permits or related to completing import permit applications, importers should contact:

[Global Affairs Canada](#)

125 Sussex Drive  
Ottawa ON K1A 0G2

Telephone: 343-203-6820 or 1-877-808-8838

**Non-Supply Managed Trade Controls** (for textiles, clothing, beef, veal, wheat, wheat products, barley, barley products, steel and aluminum)

Email: [TIN@international.gc.ca](mailto:TIN@international.gc.ca)

**Supply-Managed Trade Controls** (for dairy products, poultry and poultry products, eggs and egg products)

Email: [TIC@international.gc.ca](mailto:TIC@international.gc.ca)

The importation of food, plants, animals (FPA) and related products may also be regulated by other government departments. Information on these requirements are not included in this memorandum.

For more information regarding the CBSA's programs and services, [Contact border information services](#).

## Related links

- [Customs Notice 19-08: Final Safeguard Measures Imposed on the Importation of Certain Steel Goods](#)
- [Form B3-3: Canada Customs Coding Form](#)
- [Form E29B: Temporary Admissions Permit](#)
- [Form EXT 1466: Application for Import or Export Permit](#)