In Brief

GOODS SOLD IN CANADA WHILE ENTERED TEMPORARILY FOR CONVENTIONS AND EXHIBITIONS

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

Canada

GOODS SOLD IN CANADA WHILE ENTERED TEMPORARILY FOR CONVENTIONS AND EXHIBITIONS

The purpose of this memorandum is to provide guidelines and general information with respect to the determination of value for duty for goods sold in Canada after being temporarily imported for conventions and exhibitions.

Legislation

Sections 44 to 55 of the *Customs Act*: http://laws-lois.justice.gc.ca/eng/acts/C-52.6/index.html.

GUIDELINES AND GENERAL INFORMATION

1. This memorandum relates to goods granted temporary importation privileges by the provisions of Memoranda D8-1-1, *Amendments to Temporary Importation (Tariff Item no. 9993.00.00) Regulations*, D8-1-2, *International Events and Convention Services Program (IECSP)*, and D8-1-7, *Use of A.T.A. Carnets and Canada/China-Taiwan Carnets for the Temporary Admission of Goods.*

2. Goods temporarily imported into Canada for conventions and exhibitions are normally allowed temporary entry privileges as they have not been entered for consumption. These privileges may entail the requirement for the payment of a refundable security deposit or guarantee in a sum not greater than the applicable duties and taxes, the provisions of which are outlined further in Memorandum D8-1-4, *Form E29B, Temporary Admission Permit*. However, the requirement to post security with the Canada Border Services Agency (CBSA) for goods accounted on a carnet has been eliminated. Refer to Memorandum D8-1-7, for further information.

3. At the time of temporary entry, the value of goods covered by the provisions of Memoranda D8-1-1, D8-1-2, and D8-1-7, should be declared in accordance with the requirements of sections 44 to 55 of the *Customs Act* (Act). The computed value method (section 52 of the Act) or the residual value method (section 53 of the Act) will apply in most cases, since the methods of determining value for duty under sections 48 to 51 of the Act would not apply.

4. On many occasions, goods temporarily imported for conventions and exhibitions are subsequently sold in Canada. The duty and taxes applicable then become payable as the goods are considered "entered for consumption". For more information, please refer to Memoranda D8-1-1 (under the section Goods Remaining in Canada), D8-1-2 (under the section Temporarily Importing Event Goods) and D8-1-7 (under the section Carnet acquittal). In such circumstances, the **actual** selling price in Canada of the goods will be the basis for the value for duty calculation. Any foreign currency exchange calculations necessary to arrive at the value for duty will be based on the rate in effect on the date the goods were imported into Canada for the period of the temporary importation.

5. The value for duty of goods that are left in Canada without the benefit of a sale will be determined according to the computed value method or the residual value method based on information available at the time of temporary importation. Any foreign currency exchange calculations necessary to arrive at the value for duty will be based on the rate in effect on the date the goods were imported into Canada.

Additional Information

6. For more information, call contact the CBSA Border Information Service (BIS):
Calls within Canada & the United States (toll free):
1-800-461-9999
Calls outside Canada & the United States (long distance charges apply):
1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

Contact Us online (webform)
Contact Us at the CBSA website

Canada

REFERENCES

ISSUING OFFICE – Trade Programs Directorate	**HEADQUARTERS FILE –** 79070-4-9
LEGISLATIVE REFERENCES – *Customs Act*, sections 44 to 55	**OTHER REFERENCES –** D8-1-1, D8-1-2, D8-1-4, D8-1-7
SUPERSEDED MEMORANDA "D" – D13-11-1, August 20, 2001	

Services provided by the Canada Border Services Agency
are available in both official languages.

Printed in Canada