



Ottawa, January 16, 2014

# Memorandum D8-3-1

## Administration of the Advertising Material Remission Order

### In Brief

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

This memorandum deals with advertising material of tariff item No. 4911.10.00 that may, under certain conditions, be granted a remission of the Goods and Services Tax/Harmonized Sales Tax (GST/HST).

### Legislation

#### Customs Tariff

**49.11** Other printed matter, including printed pictures and photographs.

4911.10.00 - Trade advertising material, commercial catalogues and the like

#### ***Advertising Material Remission Order C.R.C., c. 739***

Order Respecting the Remission of Taxes Paid or Payable under Division III of Part IX and Under any Other Part of the [Excise Tax Act](#) on Certain Kinds of Advertising Material.

#### **Short Title**

1. This Order may be cited as the [Advertising Material Remission Order](#).

#### **Interpretation**

2. In this Order, “advertising material” means catalogues, price-lists and trade notices.

#### **Remission**

3. Subject to section 4, remission is hereby granted of all taxes paid or payable under Division III of Part IX and under any other Part of the [Excise Tax Act](#) on advertising material imported into Canada on or after January 1, 1991, relating to

- (a) goods offered for sale or rental;
- (b) transport services; or
- (c) commercial insurance services.

4. The remission mentioned in section 3 shall be granted only if

- (a) each importation of advertising material
    - (i) consists of one document,
    - (ii) consists of more than one document but does not include more than one copy of any one document, or
    - (iii) irrespective of the number of documents or copies, does not exceed 1 kg (2.205 lbs.) in gross weight;
- and

(b) the advertising material clearly indicates the name of the foreign supplier of the goods or services, and does not indicate any Canadian source of supply for the goods or services.

## Guidelines and General Information

1. Where goods imported under tariff item No. 4911.10.00 meet the conditions of the [Advertising Material Remission Order](#), they are entitled to a remission of the GST/HST.

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

2. Under the *Advertising Material Remission Order*, Order in Council P.C. 1974-2522, catalogues, price-lists, and trade notices (goods imported under heading No. 49.11 of the [Customs Tariff](#)) are entitled to a remission of the GST/HST. This remission is granted when:

- (a) each importation of advertising material
  - (i) consists of one document,
  - (ii) consists of more than one document but does not include more than one copy of any one document, or
  - (iii) irrespective of the number of documents or copies, does not exceed 1 kg (2.205 lbs.);
- (b) the advertising material clearly shows the name of the foreign supplier of the goods or services, and does not show any Canadian source of supply for the goods or services.

### Required Documentation

3. Importers or their representatives should account for these goods on a [Form B3-3](#), *Canada Customs Coding Form*. If the goods are eligible for a remission of the GST/HST, the number of the Order-in-Council should appear in field 26, “Special Authority”, in the following format: 74-2522.

### Failure to Comply

4. If after importation it is determined that the goods do not qualify under tariff item No. 4911.10.00, the goods will also fail to comply with the terms of the [Advertising Material Remission Order](#). Under subsection 118(1) of the [Custom Tariff](#), within 90 days after the date of failure to comply, the importer must report the failure to comply to a Canada Border Services Agency (CBSA) office and pay an amount equal to the amount of customs duties owing and the GST/HST that was remitted. When filing the [Form B2](#), *Canada Customs – Adjustment Request*, the importer must ensure that the “Special Authority” field is left blank.

5. Importers can submit the [Form B2](#) under a dual authority, in this case subsection 32.2(2) of the [Customs Act](#) and subsection 118(1) of the [Customs Tariff](#).

### Additional Information

6. For certainty regarding the tariff classification of a particular good, importers may request an Advance Ruling. Details on how to make such a request are found in [Memorandum D11-11-3](#), *Advance Rulings for Tariff Classification*.

7. 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

<b>References</b>	
<b>Issuing Office</b>	Trade Programs Directorate
<b>Headquarters File</b>	8455-4, 8555-0
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a> <a href="#"><i>Customs Act</i></a> <a href="#"><i>Excise Tax Act</i></a> <a href="#"><i>Advertising Material Remission Order</i></a> Order in Council P.C. 1974-2522
<b>Other References</b>	<a href="#">D11-11-3</a> <a href="#">Form B2</a> , <a href="#">Form B3-3</a>
<b>Superseded Memorandum D</b>	D8-3-1 dated June 22, 2009