

Memorandum D21-4-3
Locator Code: 192B

Ottawa, February 29, 2000

InBrief

SUBJECT

VISITING FORCES PERSONNEL TARIFF ITEM NO. 9827.00.00

1. This Memorandum was amended to reflect changes to tariff item No. 9827.00.00 of the *Customs Tariff*, which came into effect on July 15, 1999.
2. The changes are as follows:
 - (a) the amount of wine has been increased from 1.14 litres to 1.5 litres;
 - (b) the tobacco entitlements have been amended to coincide with the limits established for all other categories of travellers, i.e., fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco.

Memorandum D21-4-3
Locator Code: 192B

Ottawa, August 4, 1998

Revised February 29, 2000

SUBJECT

VISITING FORCES PERSONNEL TARIFF ITEM NO. 9827.00.00

This Memorandum outlines and explains the provisions of tariff item No. 9827.00.00 of the *Customs Tariff* with respect to goods imported by the visiting forces personnel.

Legislation

Tariff item No. 9827.00.00 reads as follows:

Goods, which may include either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres and tobacco products not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco, imported by members of the military forces of countries that are parties to the North Atlantic Treaty or are members of the Commonwealth, or by civilian employees of those military forces who are not Canadian citizens or permanent residents of Canada and are stationed in Canada on official duty, including dependants of such members or employees, but not persons on duty at a diplomatic mission, on condition that:

- (a) an authorized identification card is presented to a customs officer by the visiting forces personnel at the time the goods are imported into Canada;
- (b) the goods were acquired abroad for the personal or household use of the visiting forces personnel and are in quantities and values that are reasonable for such use; and
- (c) in the case of durable goods, they are accompanied on importation by documentation specified by the Minister of National Revenue and are not sold or otherwise disposed of, except disposed of by destruction under customs supervision, exportation or sale to other visiting forces personnel, or unless, prior to the sale or other disposition, the goods are accounted for by the importer or owner and customs duty is paid in respect of the goods.

GUIDELINES AND GENERAL INFORMATION

1. As a result of the new 1998 *Customs Tariff*, the authority for relief of customs duties under the *Visiting Forces Personnel Remission Order* has been transferred to tariff item No. 9827.00.00. To maintain the same level of relief from the goods and services tax (GST), and any other taxes payable under the *Excise Tax Act*, the Order has been amended and retained for the tax purposes mentioned only.

Definitions

2. The following terms are defined in the *Visiting Forces Personnel Remission Order*:

“authorized identification card” means an identification card issued by the Minister of National Defence;

“consumable goods” means goods that are intended for consumption by personal use and includes clothing;
“durable goods” means goods, other than consumable goods, that are intended for personal use;
“visiting forces personnel” means a member, or a civilian employee who is not a Canadian citizen or permanent resident in Canada, stationed in Canada on official duty, of the military force of a country that

- (a) is a party to the North—Atlantic Treaty, or
- (b) is a member of the Commonwealth,

and includes the member’s or employee’s dependants but does not include a member or employee on duty at a diplomatic mission.

Identification Cards

3. Visiting forces personnel importing goods under tariff item No. 9827.00.00, duty and tax free, must present to customs an authorized identification card issued by the Department of National Defence.

4. Inquiries concerning authorized identification cards should be directed to:

National Defence Identification Bureau
NDHQ
Ottawa ON K1A 0K2
Telephone: (613) 995-9722

Importation of Goods on First Arrival

5. In accordance with the provisions of Part V, sections 24 and 25 of the *Visiting Forces Act*, members of a visiting force may import their household goods and personal effects duty and tax free, under tariff item No. 9827.00.00. Before arrival in Canada, visiting forces personnel are advised to prepare a listing in duplicate (preferably typewritten) of all the household and personal goods they are bringing into the country. The list should have a description of the goods, with such details as the value, make, model, and serial number of each item, particularly high-value items.

6. These goods will be documented for control purposes on Form E29B, *Temporary Admission Permit*, without security deposit. Form E29B is subject to renewal covering the period of service in Canada. Visiting forces personnel must retain copies of Form E29B for presentation to customs when the goods are:

- (a) exported from Canada;
- (b) sold or given to another visiting forces member;
- (c) destroyed; or
- (d) otherwise sold or disposed of in Canada.

7. Evidence, satisfactory to customs, that the goods are accounted for under the conditions described in paragraphs 6(a), (b), or (c) of this Memorandum, will be required. On receipt of such satisfactory evidence, the customs officer will acquit Form E29B and the goods will not be subject to customs duties, goods and services tax, and excise taxes. The visiting forces member will be given the receipt copy of the duly acquitted Form E29B.

8. Goods otherwise sold or disposed of in Canada, referred to in paragraph 6(d) of this Memorandum, will be cancelled from the Form E29B on presentation of Form B15, *Casual Goods Accounting Document*, and payment of any customs duties, taxes levied under the *Excise Tax Act*, and excise duties applicable to the goods.

9. When household and personal effects are shipped in bond, in advance, by a member of a visiting force assigned to duty in Canada, that member may prepare a Power of Attorney in the form outlined in the Appendix and forward it to the Unit Commander or Transportation Officer at the establishment to which the member has been posted. It may not be possible in every instance for the member of the visiting force to give the name of the Commander or Transportation Officer. In such cases the relevant lines on the Power of Attorney should be left blank. When clearing the shipment, the Commander or Transportation Officer concerned may complete the form by stating his name and rank.

10. The effects will be examined and released on Form E29B without security and issued in the name of the owner. Form E29B will be signed by the Commander or Transportation Officer holding the Power of Attorney who will give the copies of the permit to the owner when the latter takes possession of the shipment. The owner will then report to the customs office to countersign all copies of Form E29B.

Motor Vehicles

11. A motor vehicle for the personal use of a visiting forces member may be imported and released on Form E29B either at the time of first arrival in Canada or subsequent thereto. The vehicle is subject to the same conditions and terms of disposal as applicable to household goods, as outlined in paragraphs 7 and 8. These vehicles are not required to comply with Transport Canada requirements (Canadian safety standards) or to be registered with the Registrar of Imported Vehicles (RIV) **provided the vehicles are exported** when the visiting forces member leaves Canada or transferred to another visiting forces member. However, in order to license the motor vehicle in Canada, the customs office will issue Form 13-0132, *Vehicle Import Form*. This form must be presented to the provincial motor vehicle licensing bureau in order to obtain licence plates in Canada.

12. If a motor vehicle imported by a visiting forces member has been registered with the Registrar of Imported Vehicles in error, a refund of the registration fee may be obtained by contacting the Registrar of Imported Vehicle by telephone at 1-800-511-7755 and by facsimile at (416) 967-9970.

13. In the transfer of a motor vehicle from one visiting forces member to another, the original permit, Form E29B, is to be cancelled by customs and a new one issued with suitable cross-references being noted on each permit.

14. If a motor vehicle is sold in Canada, other than to a visiting forces member, customs duties, taxes levies under the *Excise Tax Act*, and excise duties are applicable on the assessed value of the motor vehicle on the date of disposition. The motor vehicle will have to meet Transport Canada requirements, i.e. Canadian safety and emission standards, and be registered with the Registrar of Imported Vehicles. Also, the provisions of tariff item No. 9897.00.00 of the *Customs Tariff* are to be observed. This legislation prohibits the importation into Canada, from countries other than the United States, of any used or second-hand motor vehicle that was not manufactured in the current year. There are exceptions, see Memorandum D9-1-11, *Importation of Used or Second-Hand Motor Vehicles*.

Subsequent Importations

15. Hand-carried goods are eligible under tariff item No. 9827.00.00 when cleared through customs by the visiting forces personnel who own the goods. Clearance of hand-carried goods by persons other than the owner will not be accepted.

16. Goods other than the hand-carried goods may be cleared through customs by the owner of the goods, or by another person upon presentation of the authorized identification card of the owner of the goods, together with a statement signed and dated by the owner of the goods describing such goods and giving the specified other person authority to clear the goods on his/her behalf.

17. When the conditions of tariff item No. 9827.00.00 are met, visiting forces personnel and their families may import durable and consumable goods for their **personal use**, duty and tax free, at any time. Durable goods will be documented on Form E29B, without security. The goods are subject to the same conditions and terms of disposal as described under paragraphs 7 and 8 of this Memorandum. Consumable goods must be within quantity limits referred to in tariff item No. 9827.00.00 and under paragraph 20 of this Memorandum.

18. It is to be noted that the requirements of customs documentation may vary from one regional customs office to another at the discretion of the customs inspector.

19. Revenue Canada assists other government departments in controlling the importation of certain goods into Canada. Included are such items as firearms, ammunitions, 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 encompassing but provides some examples of goods which are controlled, restricted, or prohibited. More information on these or other goods not listed here may be obtained prior to the importation of these goods by contacting:

Admissibility Programs
Trade Policy and Interpretation Directorate
Revenue Canada
Ottawa ON K1A 0L5

Facsimile: (613) 952-1698

or your nearest regional customs office.

20. The following limits apply to meat, dairy and poultry products per person:

(a) two dozen eggs;

(b) CAN\$20 worth of dairy products, such as milk, cheese, and butter;

(c) three kilograms of margarine;

(d) twenty kilograms of meat and meat products, including turkey and chicken. Within the 20 kilograms limit, further restrictions apply as follows: a maximum of 1 whole turkey or 10 kilograms of turkey products; and a maximum of 10 kilograms of chicken. All meat and meat products have to be identified as products of the U.S.A.

Condition

21. When, at the time of importation into Canada of any goods under tariff item No. 9827.00.00, the customs officer before whom importation is being made is of the opinion that by reason of the nature, quantity, or value of the goods there is doubt that the goods are intended for the personal use of any person as required by the tariff item, the goods will not be admissible under the tariff item unless a certificate issued by an authorized representative of the Department of National Defence is received by the appropriate customs official certifying that the goods are for the personal use of that person.

Certification

22. The certificate mentioned in paragraph 21 will read as follows:

I certify that the goods imported or being imported by

Name of Importer and Authorized
Identification Card Number

are solely for his/her personal or household use or for the use of his/her dependants and are not for resale, gift, or other distribution.

(Signature)
Authorized Representative (DND)

23. The following representative of the Department of National Defence is authorized to sign certificates for the purpose of this tariff item:

Position Title

Director, Transport and Movements (DTM)

Location

NDHQ

Ottawa ON K1A 0K2

Other Privileges

24. In addition to the privileges described under tariff item No. 9827.00.00, visiting forces personnel resident in Canada are entitled to the privileges available to Canadian residents under tariff item Nos. 9804.10.00, 9804.20.00, 9804.40.00, and 9816.00.00. Alcohol and tobacco products may be claimed under either the personal exemptions or tariff item No. 9827.00.00 but not both.

Penalty Information

25. Any person who fails to report to customs when arriving in Canada, makes a false declaration, or diverts goods to a use other than that for which they were imported, without payment of customs duties, goods and services tax, and excise taxes, shall be subject to the penalties provided for in the *Customs Act*.

26. Any questions concerning information contained in this Memorandum should be directed to:

Pauline Crête-Méranger
Trade Policy and Interpretation Directorate
Revenue Canada
Ottawa ON K1A 0L5

Telephone: (613) 954-6936

Facsimile: (613) 954-9646

APPENDIX

POWER OF ATTORNEY

**Short Form of Power of Attorney for
Importation of Household and
Personal Effects of Visiting Force Personnel**

_____ of _____
Commander or Transportation Officer (Unit)
(Name and Rank)

is authorized to enter for me at customs at _____
the following shipment of personal and household effects:

Date of Shipment _____

Name of Exporter _____

Address of Exporter _____

Value of Goods _____

(Signature)

Address _____

Dated at _____ on _____ 19 ____

REFERENCES

ISSUING OFFICE –

Trade Policy and Interpretation Directorate

LEGISLATIVE REFERENCES –

Customs Tariff, tariff item. No.9827.00.00
Order in Council P.C.1983-2333, July 27, 1983
(SI/83-136), as amended by P.C. 1986-1541
(SI/86-116), P.C. 1987-2690 (SI/88/17), P.C.
1990-2851 (SI/91-12), and P.C. 1997-2013 (SI/98-6)

HEADQUARTERS FILE –

HS 9827.00

SUPERSEDED MEMORANDA “D” –

D21-4-3, May 22, 1998

OTHER REFERENCES –

Visiting Forces Act
Privileges and Immunities (NATO) Act
D21-3-4

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE.