



## Memorandum D8-1-9

Ottawa, September 8, 2015

### Application of the *Imported Demonstration Aircraft Remission Order*

#### In Brief

This document contains editing revisions which do not affect or change existing policies or procedures and includes changes to the Canada Border Services Agency organizational structure.

This memorandum outlines and explains the procedures whereby a remission may be granted on aircraft used for demonstration purposes.

#### Legislation

[Imported Demonstration Aircraft Remission Order](#)

#### Guidelines and General Information

1. This Remission Order remits the GST on aircraft temporarily imported by residents for the purpose of demonstrating the aircraft.

#### Documentation

2. Aircraft imported under this Remission Order are to be documented on Form [E29B, Temporary Admission Permit](#), as per instructions found in [Memorandum D8-1-4](#). Form E29B will include a reference to Order in Council number 76-957.

#### Time Limits

3. Temporary admission permits are to be issued for a maximum of six months with renewal subject to the importer satisfying the Canada Border Services Agency (CBSA) that the aircraft continues to meet the terms and conditions of this Remission Order.

#### Customs Requirements

4. At any time, the CBSA may require the owner of any aircraft imported under this Remission Order to provide the names, addresses and telephone numbers for all persons to whom the aircraft was demonstrated.

5. Any owner who cannot provide this information will be allowed a reasonable length of time, not to exceed 30 calendar days, from the date of a written request from the CBSA, to pay the Goods and Services Tax (GST) or to remove the aircraft from the country.

#### Enforcement

6. The CBSA will refer to regional collection officials all documentation relating to aircraft for which the GST has not been paid and which remain in Canada after the expiration of the 30 calendar days mentioned in paragraph 5 of this memorandum.

## Additional Information

7. 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**.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-Dumping Programs Directorate
<b>Headquarters File</b>	7671-4
<b>Legislative References</b>	<a href="#"><i>Excise Tax Act</i></a> <a href="#"><i>Financial Administration Act</i></a> <a href="#"><i>Imported Demonstration Aircraft Remission Order</i></a> C.R.C., c. 771 (76-957)
<b>Other References</b>	<a href="#">D8-1-4</a> Form <a href="#">E29B</a>
<b>Superseded Memorandum D</b>	D8-1-9 dated April 30, 1991