



Table of Contents

Acknowledgements	2
Discover Canada	7
Making Arrangements with the Canada Border Services Agency for Your Event	9
Letter of Recognition	10
Liaison with the federal government	10
Checklist for event planners	10
Duties and Taxes	11
Security deposit	12
A.T.A./Taiwan Carnet	12
Non-Residents who Render Services in Canada	13
Withholding and reporting requirements	13
Registering your business with the CRA	13
Canada's Goods and Services Tax/Harmonized Sales Tax (GST/HST)	14
Should you register for the GST/HST	14
Business Number	14
Foreign Convention and Tour Incentive Program	15
Rebate for Sponsors and Organizers	15
Rebate for Non-resident Exhibitors	15
How to Claim	15
More Information	15
Hiring a Customs Broker	16
Moving Your Goods to the Show	17
Shipping goods by common carrier	17
Shipping goods by bonded carrier	17
Clearing your goods	17
Warehousing or storing your shipment	17
Sufferance Warehouse option	18
Bonded Warehouse option	18
Border to Show (BTS)	18
Border to Show (BTS) off-site service	19
Border to Show (BTS) on-site service	19
Carrying goods in hand baggage or by private, rental, or company vehicle	19

Importation of Controlled and Prohibited Event Goods	22
Food, plants and animals	22
Firearms and weapons	22
Explosives, fireworks and ammunition	22
Narcotics and other controlled substances	22
Goods listed on the Import Control List	23
Obscene materials	23
Getting a Work Permit	24
Labour Market Opinion (LMO) Process	24
Applying for work permits	25
Organizers or planners	25
Show or event service contractors	25
Speakers	25
Exhibitors	25
Event delegates	25
Event sponsors	25
Sample Speaker's Letter of Introduction	26
Citizenship and Immigration Canada Requirements for Visitors	27
Visitor Information	30
General	30
What you can bring with you	30
Presenting yourself to the CBSA	31
Visitor exemptions and restrictions	32
Personal goods	32
Gifts	32
Alcoholic beverages	32
Tobacco products	33
Firearms and weapons	33
General Facts about Canada	34
Currency	34
Language	34
Major airports	34
Accommodation	34
Consumer taxes	34
Climate	34
Seasons	34
Time	35

Electricity	35
Business hours	35
Metric conversion	35
Driving in Canada	36
Health insurance	36
Health Products (prescription drugs)	36
General Tourism	36
Additional Programs	36
Film and Video Production in Canada	36
Sporting Events in Canada	37
Returning to the United States	38
U.S. Customs requirements for event organizers	38
U.S. Citizenship and Immigration Services requirements for returning U.S Citizens,	39
Legal Residents and for business and general visitors	
Returning U.S. Citizens	39
Returning U.S. Legal Residents	39
Business (B-1) visitors	39
General (B-2) visitors	41
A Final Word	42
Appendix A – List of Canada Border Services International Events and Convention	43
Services Program Regional Coordinators	
Appendix B - Sample of an Initial Letter of Contact to the CBSA	44
Appendix C - List of Business Event Canada's meeting, conventions and incentive	45
travel specialists	
Appendix D – List of CRA tax services offices	47
Appendix E – Employment and Social Development Canada Temporary Foreign	48
Workers Program, Service Canada Centres	
Appendix F – The bonded warehouse option for goods imported for display, inspection,	50
testing or sampling	
General information	50
What are the benefits?	50
Why should you apply?	50
Who should apply?	50
How do you apply?	51
How long will it take to issue your licence?	51
How long is your licence valid?	51
How much will this cost you?	51

Appendix K - Bringing Your Event to Canada	62
Appendix J – Department of Foreign Affairs, Trade and Development Canada Controlled Imports	61
Appendix I – Provincial Film and Video Incentives	59
Appendix H - Border Information Services (BIS)	58
Appendix G – Forms	53
Your event is over – now what?	52
What if goods are sold?	52
What kinds of records do you have to keep?	52
How do you document goods in a bonded warehouse?	52
How do you move your goods from the border to the warehouse?	52
Who is liable for duties and taxes on goods in the bonded warehouse?	51
You have a licence – now what?	51

Discover Canada

A happy delegate makes a happy planner. That's why Business Events Canada and our partners will do whatever it takes to make your job easier in planning an event in Canada. Paired with vibrant cities, all-encompassing meeting venues and diverse landscapes, Canada is an ideal setting for any meeting, convention or incentive travel program. Canada...where a full business day is more than a day full of business.

This handy guide tells you everything you need to know about planning an event in Canada, starting with the Canada Border Services Agency's (CBSA) streamlined and efficient processes. For complete details, please visit the International Events section of the A-Z Index of the CBSA web site at www.cbsa.gc.ca.

These streamlined border processes facilitate the entry and exit of people and goods temporarily entering Canada to participate in conventions, international sporting competitions, political summits, research expeditions, meetings, trade shows and incentive travel.

This guide covers a wide variety of industry topics including:

- · Registering your event with CBSA;
- · Duties and taxes;
- · Hiring a customs broker;
- Moving your goods to the show;
- · On and Off-site clearance procedures;
- Employment, immigration and visa requirements for speakers, exhibitors, meeting planners and delegates;
- · Visitor information; and,
- General information for returning to the United States.

Business Events Canada (BEC) and the CBSA are committed to providing you with the best service possible to ensure planning your next event in Canada is both seamless and successful. To facilitate the planning process, please visit www.meetings.canada.travel to contact your BEC Sales Director (Appendix C).











Making Arrangements with the Canada **Border Services Agency for Your Event**

Once you have decided to hold your convention, meeting, trade show, exhibition or event in Canada, you can start making arrangements to ensure the smooth processing of your goods and delegates into and out of Canada. All you have to do is register your event online at:

www.cbsa-asfc.gc.ca/services/ie-ei/notice-avis-eng.html or contact the International Events and Convention Services Program (IECSP) Regional Coordinator (RC) (see Appendix A) at the location nearest your event at least 15-30 business days prior to your event's scheduled start date or as soon as possible.

In your initial contact with the IECSP, you should provide the following information:

- when and where your event will take place;
- · how many participants, both Canadian and foreign, you are expecting;
- a list of goods you plan to bring into Canada, their origin and intended use, as well as details on when, where and how they will be arriving;
- · who will be responsible for processing the necessary customs documents when the goods arrive - this could be you or one of your employees, a customs broker, or a delegated (unpaid) representative;
- if there is a designated customs broker for the event:
- a request for your goods to be considered for the Foreign Organizations Remission Order or any other remission provisions (if they apply); and
- a request that your event be considered for on-site or off-site border to show (BTS) services.

Please see the "Sample of an Initial Letter of Contact to the CBSA" in Appendix B.

After reviewing the information you have provided, the IECSP will determine:

- the tariff classification of the temporarily imported goods;
- any tax remissions that may apply to your event;
- if your event will be granted on-site or off-site BTS services; and
- any federal government requirements that may apply to your event.



LETTER OF RECOGNITION

Following your initial contact with the CBSA, an IECSP RC will send you a Letter of Recognition which will provide information regarding any federal government requirements related to your specific event. This letter will also outline the services the CBSA will provide, for example, on-site or off-site clearance, licencing of the event site as a bonded warehouse, and outlining any special service charges that may apply. The letter will also assist border officers in processing people and goods arriving in Canada for your event.

You should ensure that a copy of the Letter of Recognition:

- accompanies each shipment of goods to your event;
- is provided to your customs broker (if you are using one); and
- is presented to Border Services Officers by exhibitors, delegates, and speakers coming to your event,

Please note that the Letter of Recognition does not waive the requirements for any other documentation which may be necessary at the time of entry.

LIAISON WITH THE FEDERAL GOVERNMENT

The CBSA, on behalf of the federal government, administers various pieces of legislation which may apply to your delegates or the goods being imported into Canada for your event. For example, some of your goods may require agricultural, health, orcontrol permits before being allowed into the country. Your IECSP RC will liaise with other government departments and agencies such as Citizenship and Immigration Canada (CIC) and Department of Foreign Affairs, Trade and Development Canada (DFATD) on your behalf. Identified requirements and/or contact information will be contained in the Letter of Recognition provided by the RC.

CHECKLIST FOR EVENT PLANNERS

A handy checklist has been included to facilitate the border processing of your event. Please see the **Bringing Your Event to Canada** checklist located on Appendix K of this guide.

Duties and Taxes

If you are accustomed to paying duties and taxes on materials you bring into other countries for your events, the CBSA has some good news for you. Provided your organization qualifies as a foreign organization, you may be eligible to import some of your goods duty and tax free. A foreign organization is defined as a corporation whose head office is situated outside of Canada (excluding a Canadian branch of that corporation) or an unincorporated association whose membership consists of individuals who are not residents of Canada. Although you will have to report all your goods to the CBSA, the following goods are considered duty and tax free, provided certain conditions are met, when imported temporarily by a foreign organization for use at a meeting or convention:

- · Banners and flags;
- Papers and shields;
- Stand decorations;
- Stationary, paperclips, pens, pencils and similar items;
- Identification badges;
- Printing plates, exposed film, and other similar goods needed to produce advertising materials relating to the event;
- Information bulletins, booklets or programs relating to the meeting/convention or to products displayed at the event;
- Lapel buttons, T-shirts, mugs, jewelry and other souvenirs; and
- Official paraphernalia.

Generally, most goods being imported temporarily by an organization will qualify for duty and tax free entry as long as the goods are not being imported for sale, lease, further manufacturing, or processing. At the time of importation, you will have to specify how the goods will be used in Canada.

Acceptable documentation for the temporary importation of goods can include a Canada Customs Coding Form (Form B3), a Temporary Admission Permit (Form E29B), or an A.T.A./Taiwan Carnet.

For more information on temporary importation provisions, as well as duties relief and remission provisions related to the Meetings, Conventions, and Incentive Travel (MC&IT) industry, contact any of the IECSP RC's listed in Appendix A.





When bringing goods into Canada, you, your event participants, and your customs broker should be aware of the following provisions that conditionally relieve the payment of the Good and Services Taxes/Harmonized Sales Tax (GST/HST) on certain goods at the time of importation:

- the Foreign Organizations Remission Order:
- the Commercial Samples Remission Order; and
- Section 1 of Schedule VII to the Excise Tax Act dealing with goods imported for display.

In your initial letter to the IECSP, be sure to ask that your goods be considered for these provisions.

If you or your event participants import goods for sale within Canada, you will have to pay full duties and taxes when you import them into Canada. However, unsold goods may be eligible for a refund (at a later date) of the duties and taxes (not the GST/HST) that you paid on these goods when you imported them into Canada. In order to claim this refund, you must provide proof of export. One type of acceptable proof of export is a Border Service Officer stamped Form E15, Certificate of Destruction/Exportation from the point of exit.

SECURITY DEPOSIT

A security deposit may be required to cover the duties and taxes on your goods if they are being imported into Canada on a temporary basis. You can pay the security

deposit or, if applicable, a customs broker will post it on your behalf (or on the behalf of each individual exhibitor).

The deposit, which ensures that the goods are exported from Canada at the completion of your event, may be paid in the following forms:

- · Cash;
- Certified cheque;
- Surety bond; or
- · Transferable bond issued by the Government of Canada.

Please note a credit card is not an acceptable form of payment. The security deposit will be returned to you or your customs broker after the CBSA receives proof (e.g. Form E29B or Form E15) that the goods have left the country.

A.T.A./TAIWAN CARNET

For general business purpose and, in most instances. for conventions and exhibitions, the A.T.A./Taiwan Carnet offers you an alternative to posting a security deposit with customs. Chambers of Commerce may issue one-year carnets. These are temporary importation documents that guarantee the payment of duties and taxes to the CBSA, as long as the goods being imported qualify for temporary importations with full relief of duties and taxes under current law. Contact your local Chamber of Commerce or an IECSP RC for additional information.

Non-Residents who Render Services in Canada

WITHHOLDING AND REPORTING REQUIREMENTS

If you are a non-resident who renders services in Canada, you may have to pay tax on the income you earn. In general, any person who pays you for your services has to withhold tax from the gross payment and remit this amount to the Receiver General for Canada. This must be reported on an information slip (T4A-NR) and submitted to the Canada Revenue Agency (CRA) with a copy to you.

However, this withholding tax may not necessarily be the exact amount of tax you owe to Canada. As a non-resident who received income for services you rendered in Canada, you may be required to report your income from Canadian sources to the CRA. By filing a Canadian income tax return, you can determine your actual Canadian tax liability and you may receive a refund of any excess tax withheld.

If you believe that your ultimate Canadian tax liability will be less than the amounts being withheld, you can ask the CRA to reduce or waive the withholding tax. Generally, you should file such a request 30 days before you begin to render services in Canada, or 30 days before the first payment is due for these services.

For more information on rendering services in Canada, including guidelines for waiver requests, please visit the CRA web site at www.cra.gc.ca or contact the tax services office nearest to the location where you will be rendering the services. You can find a list of tax services offices at www.cra.gc.ca/cntct/menu-eng.html.

REGISTERING YOUR BUSINESS WITH THE CRA

Non-residents carrying on business in Canada may need a Business Number to identify their business correspondence with CRA. For more information, refer to the section "Business Number" on page 14 of this guide or see pamphlet RC2, *The Business Number* and *Your Canada Revenue Agency Program Accounts* on the CRA web site.

For more information on this or any other program administered by the CRA, visit their web site at www.cra.gc.ca.



Canada's Goods & Services Tax/Harmonized Sales Tax (GST/HST)

Like the national sales tax or the value-added tax paid by consumers in other countries, Canada's 5% goods and services tax (GST) is a national value-added tax charged by businesses that are GST/HST registrants on most property and services supplied in Canada, and imposed on most importations of property and services into Canada. The harmonized sales tax (HST) which includes the GST, applies in the participating provinces at the following rates: 13% in Ontario, New Brunswick and Newfoundland and Labrador, 14% in Prince Edward Island and 15% in Nova Scotia. The GST applies in the rest of Canada at the rate of 5%. If you are uncertain as to whether a supply is made in a participating province, you may refer to GST/HST Technical Information Bulletin B-103, Harmonized Sales Tax - Place of Supply Rules for Determining Whether a Supply is made in a Province on the CRA web site at www.cra.gc.ca.

Canada in the course of carrying on business in Canada other than as a small supplier. However, if you are a non-resident making taxable supplies of admissions for a place of amusement, a seminar, an activity or an event held in Canada, you are required to apply to be registered before making any such supplies. This does not apply with respect to admissions to a foreign convention that you supply as the sponsor of the convention.

You should contact a CRA tax services office (see Appendix D) for more information on whether you should register for the GST/HST or refer to the CRA guide RC4027, Doing Business in Canada - GST/HST Information for Non-Residents available on the CRA web site.

SHOULD YOU REGISTER FOR THE GST/HST

Generally, as a non-resident, you do not have to register for the GST/HST unless you make taxable supplies in

BUSINESS NUMBER

If you are required to register for the GST/HST, or you choose to register voluntarily, please contact a CRA tax services office to apply for a Business Number (BN). You will have to complete Form RC1, Request for a BN, which is available on the CRA web site.

Please send the completed form to one of the designated non-resident tax services offices listed in Appendix D. It is the person or business entity that registers for the

GST/HST. For example, it is the partnership that registers and not each partner.

The BN provides businesses with one number that applies to CRA's four main business accounts: corporate income tax, payroll deductions, GST/HST, and import/export.

The BN will be your business identification for all your dealings with the CRA. For more information, see Booklet RC2, The Business Number and Your Canada Revenue Agency Program Accounts, which is available on the CRA web site.

FOREIGN CONVENTION AND TOUR INCENTIVE PROGRAM

Rebate for Sponsors and Organizers

The CRA administers the Foreign Convention and Tour Incentive Program (FCTIP), which is a program designed to attract foreign conventions and tour groups to Canada. Under the FCTIP, the

- (a) sponsor of a foreign convention, or
- (b) organizer of a foreign convention, who is not registered for GST/HST,

may be entitled to a rebate of the GST/HST paid on the convention facility, and related convention supplies acquired exclusively for consumption, use or supply in connection with the foreign convention.

Rebate for Non-resident Exhibitors

Under the FCTIP, non-resident exhibitors who are not registered for GST/HST may be entitled to a rebate of the GST/HST paid on the lease or rental of exhibition space and related convention supplies acquired exclusively for consumption, use or supply in connection with a convention.

This rebate applies with respect to either a domestic or foreign convention.

How to Claim

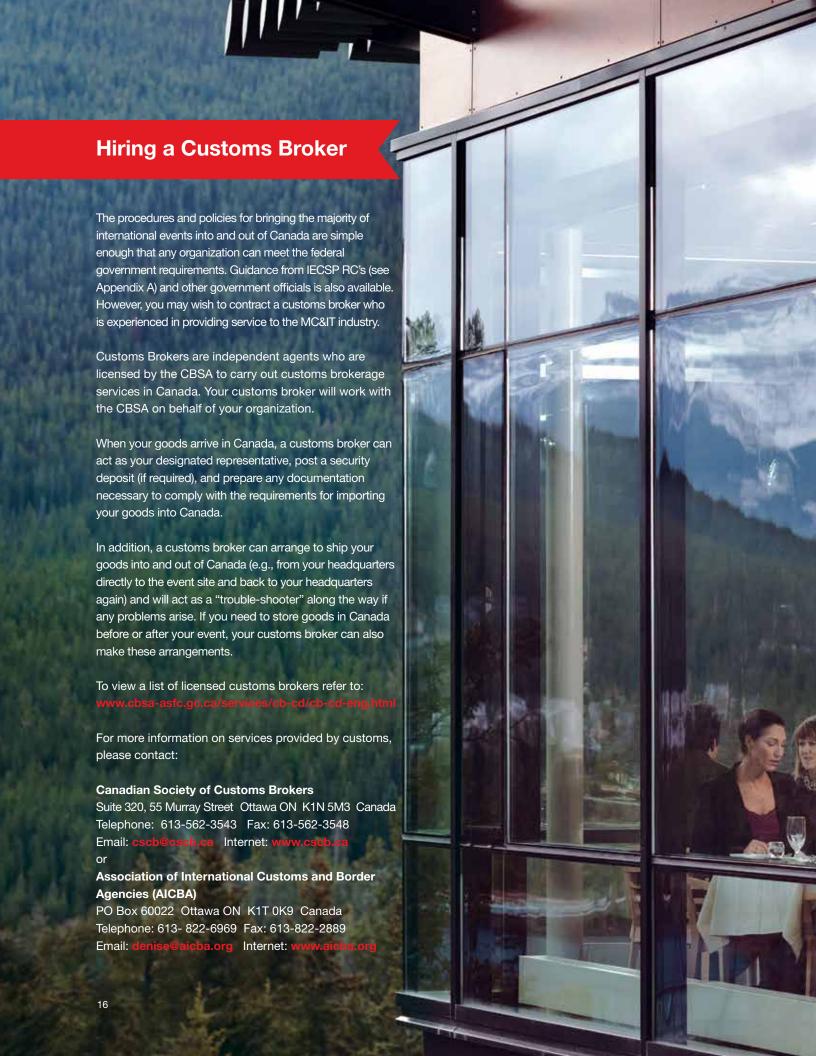
Sponsors, organizers and non-resident exhibitors may claim a rebate under the FCTIP by completing Form GST386, Rebate Application for Conventions, and submitting it to the CRA. You will find a sample of Form GST386 in Appendix G.

The CRA encourages foreign organizations to contact the CRA in advance of the event to ensure eligibility for a rebate. A written request for a ruling on a specific fact situation may be submitted to a GST/HST Rulings office as outlined in GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*, which can be found on the CRA web site at www.cra.gc.ca/E/pub/gm/1-4/1-4-e.pdf.

More Information

In addition to the rebate for Sponsors and Organizers and for non-resident exhibitors, the FCTIP also provides for a rebate of the GST/HST paid on the purchase of eligible tour packages. Non-resident tour operators may also receive a rebate for the purchase of short-term accommodation and/or camping accommodation that is resold in an eligible tour package.

The terms "convention," "convention facility," "foreign convention," "organizer," "related convention supplies," "sponsor", "tour package", "short-term accommodation" and "camping accommodation" are defined in the *Excise Tax Act*. For more information on the definition of these terms, the FCTIP in general, and copies of the relevant rebate forms, please refer to Guide RC4160, Rebate for Tour Packages, Foreign Conventions, and non-resident exhibitor Purchases, which is available on the CRA web site or contact the CRA at the applicable tax services office listed in Appendix D.



Moving Your Goods to the Show

When it's time to transport your goods to an event in Canada, you can:

- Ship them via a common carrier (your official show carrier, truck, and air freight);
- Ship them by bonded carrier; or
- Carry them in delegates' hand baggage or private, rental, or company vehicles.

SHIPPING GOODS BY **COMMON CARRIER**

Your carrier has to report the goods to CBSA via Electronic Data Interchange (EDI) or the eManifest portal. All cargo and conveyance data must be provided to the CBSA for processing within the time frames specified in the Reporting of Imported Goods Regulations. For guidelines pertaining to the electronic transmission of advance cargo and conveyance information, please refer to the mode-specific Electronic Commerce Client Requirements Document (ECCRD) at:

www.cbsa.gc.ca/eservices/eccrd-eng.html

SHIPPING GOODS BY **BONDED CARRIER**

Many commercial carriers of goods are bonded for customs purposes. Goods shipped by bonded carriers (e.g., air freight, rail, courier and highway carriers) can either proceed directly inland to a bonded sufferance warehouse or a CBSA office, or if your event has been granted Border to Show (BTS) on-site or off-site services, the bonded carrier will deliver the shipment directly to the event site.

CLEARING YOUR GOODS

Once the goods arrive, you or your customs broker can clear your goods at the border, at a sufferance warehouse, a bonded warehouse or at an inland CBSA office or at the show site. In some cases, the goods will be listed on Form E29B, Temporary Admission Permit and you or your customs broker will have to post a security deposit. You will find a sample of Form E29B in Appendix G.

WAREHOUSING OR STORING YOUR SHIPMENT

After your carrier reports a shipment to the CBSA, you may want to move it inland to a sufferance warehouse facility for customs release. This means that goods can be moved beyond the border or an airport without having cleared customs but remain under customs control.



SUFFERANCE WAREHOUSE OPTION

Sufferance warehouses are privately owned and operated facilities licensed by the CBSA for the short-term storage and the examination of imported goods pending release from customs. Sufferance warehouse keepers charge user fees to their clients for storage and handling. Your goods may stay in a sufferance warehouse for up to 40 days.

BONDED WAREHOUSE OPTION

When pre-arranged, your goods may also be cleared at a customs bonded warehouse-facilities licensed and regulated by the CBSA and operated by the private sector. By using these warehouse facilities you can defer paying customs duties and taxes including the GST/HST, until the goods enter the Canadian economy. Additionally, if you export some or all of the goods from the bonded warehouse, you will not have to pay any duties and taxes on those exported goods. If you are planning trade shows, exhibitions, and conventions involving goods for sale, the bonded warehouse option is a great way to improve cash flow and reduce costs.

If you want to hold your event at a facility licensed as a bonded warehouse, or become a bonded warehouse operator yourself, contact the nearest CBSA office.

For more details on the bonded warehouse option and how it relates to the MC&IT industry, see "The bonded warehouse option for goods imported for display. inspection, testing, or sampling" in Appendix F.

BORDER TO SHOW (BTS)

Border to Show (BTS) services allow for your commercial goods to move directly to your event venue instead of being processed at the border or travelling inland to a bonded warehouse. The two BTS options are on-site and off-site. Both these services offer you a number of advantages, such as:

- timely arrival of show freight
- · reduced costs:
- facilitated border crossings:
- faster set-up at the event site; and
- · expedited problem resolution.

Your Letter of Recognition will identify whether your event qualifies for BTS on-site or off-site service.

If your event has been granted CBSA BTS on-site or off-site services, your carrier may proceed directly to the event site and formal commercial clearance procedures will either take place there or at a local CBSA office. Otherwise, your goods must be sent to a bonded or sufferance warehouse (short-term storage facility) where they will be held for commercial clearance. In this case, you should schedule your goods to arrive at least one week before the event.

If you want to obtain the benefits that BTS off-site service provides, you are required to request this service in your initial letter of contact (see Appendix B).

To take advantage of BTS on-site service you may be required to post a security deposit based on the type of event or the goods you are importing.





BORDER TO SHOW (BTS) OFF-SITE SERVICE

For events granted BTS off-site service, the importer, carrier or customs broker must report to a designated inland CBSA office where a Border Services Officer or the IECSP RC will review and process the documentation as well as perform any necessary examinations.

BORDER TO SHOW (BTS) ON-SITE SERVICE

For events granted BTS on-site service, a Border Services Officer may be required to attend the event to review and process documentation as well as perform any necessary examinations. It should be noted that special service charges may apply.

CARRYING GOODS IN HAND BAGGAGE OR BY PRIVATE, RENTAL, OR COMPANY VEHICLE

Delegates bringing goods in hand baggage or by private, rental or company vehicles should carry an inventory list of goods as well as a copy of the Letter of Recognition. They should also be able to answer questions from Border Services Officers and /or other government officials regarding the goods (e.g. description, quantity, value, and origin). Hand-carried goods are fully exempt from the advance cargo and conveyance component of the CBSA's Advance Commercial Information (ACI) requirements.







Importation of Controlled and Prohibited Event Goods

The federal government enforces strict controls and prohibits the importation of certain goods into Canada, such as:

Food, plants and animals

The Canadian Food Inspection Agency (CFIA) requires that all food, plants and animals be declared. For more information, please visit www.inspection.gc.ca.

Firearms and weapons

For more information about Canada's firearms laws, the importation of a specific firearm, weapon, device and/or applicable fees, contact the Canada Firearms Centre at 1-800-731-4000.

Explosives, fireworks and ammunition

You must obtain written authorization and permits to bring explosives, fireworks and certain types of ammunition into Canada. For more information contact:

Explosives Regulatory Division Natural Resources Canada

1431 Merivale Road Ottawa ON K1A 0G1

Narcotics and other controlled substances

Narcotics and other substances controlled by the *Foods and Drug Act* and other legislations may only be imported or exported by a pharmaceutical manufacturer or distributor or other person licensed by the Minister of National Health and Welfare. The importer/owner or exporter must possess a valid permit, issued by the Bureau of Dangerous Drugs, for the shipment concerned. For more information contact:

International Control and Licensing Division Bureau of Dangerous Drugs Health and Welfare Canada

3rd Floor, Jackson Building 122 Bank Street Ottawa, ON K1A 1B9

Telephone: 613 954-6766 Facsimile: 613 941-4760



Goods listed on the Import Control List

The Department of Foreign Affairs, Trade and Development Canada (DFATD) may issue import permits for commercial importations of goods on the Import Control List for the purposes of an event as defined in this publication. Should event organizers expect commercial imports of goods included on the Import Control List they are encouraged to visit the Foreign Affairs, Trade and Development Canada web site at www.international.gc.ca, Appendix J or contact:

Trade Controls Policy Division
Trade Controls and Technical Barriers Bureau
Department of Foreign and International
Trade Canada

125 Sussex Drive

Ottawa, Ontario K1A 0G2 Telephone: 613-996-3711

Facsimile: 613-996-0612 / 613-995-5137

Email: tic@international.gc.ca

It may be helpful to note that regulatory relief may be provided for some products. For example; imported cheese and other dairy products may be exempt from license/permit, grading and labeling requirements based on the shipment weight and if the goods are imported for a national or an international exhibition.

Your initial letter of contact (Appendix B) to the IECSP RC should identify if you intend to import these types of material to Canada. The IECSP RC will outline the regulations and work with you and the applicable government departments and/or agencies. Your Letter of Recognition will outline any specific requirements related to your event.

Obscene materials

It is important to note that you cannot, under any circumstances, import obscene material, hate propaganda and/or child pornography into Canada.



Getting a Work Permit

Most persons involved in events being held in Canada are not considered to be "working in Canada," and, therefore, do not need work permits. Of those individuals who are classified as workers, some will need work permits, as discussed below. They should obtain these permits before entering the country. Please note that you will be charged a processing fee for this service. A medical examination is usually not required to obtain a work permit.

LABOUR MARKET OPINION (LMO) PROCESS

In some cases, employers are required to apply to Employment and Social Development Canada (ESDC)/ Service Canada for a labour market opinion (LMO) in order to hire temporary foreign workers. A LMO is a required element of a work permit application for a foreign national entering Canada on a temporary work permit. The LMO assesses the impact of a temporary foreign worker on the Canadian labour market. However, employers should be aware that CIC has

exempted certain occupations from the LMO process.

Visit the web sites provided below for more information on:

The LMO process visit ESCD:

www.hrsdc.gc.ca/eng/jobs/foreign_workers/index.shtml

Where to get assistance or submit an LMO application visit the list of Service Canada Centres:

www.hrsdc.gc.ca/eng/jobs/foreign_workers/scc.shtml

ESDC notifies employers in writing of the final decision by issuing a positive LMO letter or a negative LMO letter. The positive LMO letter is required by CIC when the temporary foreign worker applies for a work permit.

Note:

In Quebec, the Temporary Foreign Worker Program is jointly administered by ESDC/Service Canada and the Ministère de l'Immigration des Communautés culturelles (MICC).



For more information on hiring temporary foreign workers in Quebec, consult:

www.hrsdc.gc.ca/eng/jobs/foreign_workers/quebec.shtml

APPLYING FOR WORK PERMITS

In most cases, citizens or permanent residents of the United States can apply for work permits at a Canadian Port of Entry. Applicants should bring appropriate documentation, such as a letter from the event organizer. Nationals of other countries who think they may need work permits should contact their nearest Canadian visa office or call the CIC call center at 1-888-242-2100. Additional information on work permits is available on the CIC web site at www.cic.gc.ca/english/work/index.asp.

Work permit requirements will be described in your Letter of Recognition.

Details about the various activities associated with conventions, meetings, trade shows, or exhibitions in Canada and whether these activities require work permits are discussed below.

Organizers or planners

Foreign professional organizers or planners contracted to a **foreign** organization that is holding an event in Canada, and permanent employees or members of a foreign organization, do not need work permits or confirmations.

Foreign professional organizers or planners employed by a **Canadian** organization holding an event in Canada need work permits and confirmations but not for any exploratory visits before they receive a contract.

Show or event service contractors

Service contractors need work permits and confirmations. Confirmations can also be given for supervisory staff but service providers are generally expected to hire Canadian labour.

Speakers

Invited foreign speakers do not need work permits or confirmations, even if they receive funds in addition to expenses or an honorarium.

Event organizers can provide their speakers with a Speaker's Letter of Introduction to present to officials at the border. While this letter can assist speakers at the border, it does not guarantee a speaker's entry into Canada. An example of a Speaker's Letter of Introduction can be found on page 26.

Invited speakers who have books or other publications for sale at the event where they are speaking do not require work permits or confirmations provided this sale is **incidental** to the speaking engagement.

Commercial speakers or seminar operators and staff who come to Canada independently of corporate or association events and who charge admission, i.e., any enterprise which is not aiming its event at its own members or employees, do not need work permits and confirmations as long as the seminar or workshop is no longer than 5 days.

Exhibitors

Individuals who only display or demonstrate goods at a conference, convention, trade show, or exhibition do not need work permits or confirmation. However, people selling goods may need them, as discussed below.

The *Immigration and Refugee Protection Act* and its Regulations allow foreign nationals to sell, take orders, and negotiate contracts for a foreign enterprise without a work permit. If, however, they deliver the goods or provide the services during the same visit to Canada, they do need work permits.

Exhibitors who sell to the general public at association conferences or meetings, corporate meetings, incentive meetings, trade shows, or exhibitions will require work permits but do not require confirmations.

Event delegates

Delegates, attendees, members, employees, board members, and award or trip winners can enter Canada as visitors and do not need work permits.

Event sponsors

Individuals whose only role is the financial support of an event can enter Canada as visitors.

Sample Speaker's Letter of Introduction

Organization's Letterhead SPEAKER'S LETTER OF INTRODUCTION

Date

Re: Speaker admittance into Canada under subsection 186 (j) of the Immigration and Refugee Protection Regulations

To whom it may concern:

The (name of the organization) will be holding its (type of meeting) in (city) at the (name of facility) on (dates of event).

(name of invited speaker) has been invited to our event to present a specific topic to the delegates during our meeting. According to subsection 186(j) of the Canadian Immigration and Refugee Protection Regulations, (name of invited speaker) does not require a work permit to attend and speak at our event.

For further information, please contact (organization contact person, include telephone numbers at office and at the event destination) or our customs broker (name and telephone number of customs broker).

Yours sincerely,

(Organization name and contact)

Enclosure (copy of the Letter of Recognition from the Canada Border Services Agency)

Citizenship and Immigration Canada Requirements for Visitors

Make sure you carry proper identification for yourself and any children travelling with you to assist in confirming your legal right or authorization to enter Canada upon your arrival.

Visitors to Canada must:

- have a valid travel document, such as a passport;
- be in good health and meet criminal admissibility requirements (If you have committed or been convicted of a criminal offence, you may not be allowed to enter Canada);
- satisfy an immigration officer that you have ties, such as a job, home, financial assets and family, that will take you back to your country of origin;
- satisfy an immigration officer that you will leave Canada at the end of your visit; and
- have enough money for your stay.

Some visitors may also need:

- a temporary resident visa*, depending on your citizenship;
- · a medical exam; and
- a letter of invitation from the event organizer.

*Further information on temporary resident visas may be found on CIC's web site at www.cic.gc.ca/english/visit/

Clients are also entitled to submit complete applications online at www.cic.gc.ca from the comfort of their home or office. One of the advantages of applying in this manner is that the client is only required to provide a copy of his/ her passport with the online application. If the application is approved and once the visa office is ready to issue the visa, the client will be contacted and instructed how to submit the passport for the visa. Applicants may also submit paper applications at a visa office or a Visa Application Centre (VAC). In some countries CIC has engaged the services of a private service provider to assist individuals applying for CIC services. Visa Application Centres (VACs) agents are available to help applicants fill out their forms and answer questions about the application process. They ensure applications are

complete, which reduces the rate of returned applications and ultimately leads to faster processing. This low-cost service lessens the potential for people to fall victim of fraud. VACs play no role in the decision-making process.

Additional information about VACs can be found at: www.cic.gc.ca/english/information/offices/vac.asp

Application processing times may be found at: www.cic.gc.ca/english/information/times/index.asp

Identification for U. S. citizens and permanent residents:

- If you are a U.S. citizen, ensure you carry proof of citizenship such as a passport, birth certificate, a certificate of citizenship or naturalization, a U.S. Permanent Resident Card, or a Certificate of Indian Status along with photo identification.
- For all modes of entry, we recommend you carry a valid passport for all travel abroad, including visits to Canada from the United States. A passport may be required by your airline or alternative transportation authority, as it is the only universally-accepted identification document.
- Citizens and permanent residents of the United States
 who are members of the NEXUS or FAST programs
 may present their membership cards to the CBSA as
 proof of identity and as documents that denote
 citizenship, when arriving by land or marine modes only.
- All visitors arriving from or transiting through the United States are encouraged to visit www.cbp.gov for information concerning the U.S. Western Hemisphere Travel Initiative, and the requirements to enter or return to the United States.
- Permanent residents of the U.S. who are not citizens should carry their Resident Alien Card (I 151 or I 551).

Note: U.S. permanent residents will need a passport and possibly a temporary resident visa unless entering Canada directly from the U.S.







• If you are a foreign student, temporary worker in the U.S., or visitor in the U.S. who wants to return to the U.S. after visiting Canada, you may encounter difficulties entering Canada without your passport or a Canadian Temporary Resident Visa (TRV). Because your status in the U.S. does not confer any status in Canada, or necessarily give you the right to re-enter the U.S., you should check with an office of the U.S. Immigration and Naturalization Service before leaving the U.S. to make sure you have all the necessary papers to return to the U.S. (www.cbp.gov)

For more information on the requirements for returning U.S. citizens and legal residents, please refer to the section entitled, U.S. Citizenship and Immigration Services

requirements for returning U.S Citizens, Legal Residents and for business and general visitors, on page 39 of this guide.

An important note about children

Canada has laws and regulations to protect children and to reduce abduction by parents or others. If you are travelling with a child (under the age of 18) you should carry:

- identification, similar to that mentioned above, for children of all ages;
- a letter of permission from the child's parent or legal guardian when travelling with a child who is not legally your own;
- · copies of legal documents regarding custody rights if you share custody.



Visitor Information

If you are planning a visit to Canada, here is some useful information. You can find additional information by visiting the CBSA web site at: www.cbsa.gc.ca.

GENERAL

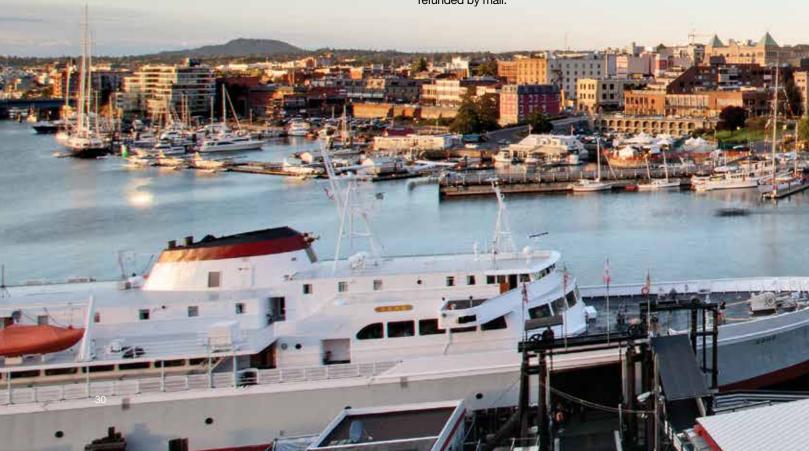
Like most countries, Canada has requirements and restrictions on certain goods such as firearms, animals and animal products, plants and plant products, fresh fruit and vegetables, as well as certain food and drug products. You can obtain additional information by visiting www.cbsa.gc.ca or the Canadian embassy, consulate, or mission nearest you. A list of Canadian embassies, consulates and missions is available at www.cic.gc.ca/english/information/offices/

WHAT YOU CAN BRING WITH YOU

As a visitor, you can bring certain goods into Canada for your own use as "personal baggage". Personal baggage includes clothing, camping and sports equipment, cameras and personal computers. This also includes your mode of transportation, including vehicles, private boats and aircraft.

You must declare all goods when you arrive at the first CBSA port of entry. Our Border Services Officers conduct examinations of goods being imported or exported to verify declarations. If you declare goods when you arrive and take them back with you when you leave, you will not have to pay any duty or taxes.

The Border Services Officer may ask you to leave a security deposit for your goods, which will be refunded to you when you export the goods from Canada. Should this occur, you will be issued an E29B Temporary Admission Permit (refer to Appendix G). When you leave Canada, present your goods and your copy of the Temporary Admission Permit, to the Border Services Officer, who will give you a receipt and your security deposit will be refunded by mail.



For more information on what you can bring with you to Canada, consult Visitors to Canada and other Temporary Residents at www.cbsa.gc.ca/publications/pub/bsf5082-eng.html.

PRESENTING YOURSELF TO THE CBSA

All travellers arriving in Canada are obligated by Canadian law to present themselves to a Border Services Officer, respond truthfully to all questions and accurately report their goods. This includes a requirement to report any food, plant and animal products in their possession.

We remind travellers to have all identification and travel documentation ready. Being prepared to make a full and accurate declaration, including the amount of goods in Canadian dollars you are bringing with you, will help us get you on your way as quickly as possible.

Arriving by air: If arriving by air, you will receive a CBSA Declaration Card while you are on the aircraft which must be completed prior to your arrival.

Arriving by land: If arriving by land, follow the signs to the first check point where a border services officer will examine your identification and other travel documents, and take your verbal declaration. Major land border crossing wait times can be found at www.cbsa-asfc.gc.ca/bwt-taf/menu-eng.html.

Arriving by private boat: If arriving by private boat, proceed directly to a designated marine telephone reporting site and call the Telephone Reporting Center (TRC) at 1-888-226-7277 in order to obtain CBSA clearance. Certain private boaters may now present themselves to the CBSA by calling the TRC from their cellular telephones from the location at which they enter Canadian waters.

For more information to help you make your declaration, consult Visitors to Canada and other Temporary Residents at www.cbsa.gc.ca/publications/pub/bsf5082-eng.html.





VISITOR EXEMPTIONS AND RESTRICTIONS

Personal goods

Goods for your personal use – including clothing, cameras, and personal electronic devices are exempt from duties and taxes, provided you declare them to CBSA when you enter Canada and take them back with you when you leave.

It is a good idea to register recently purchased items such as cameras, or personal electronic devices, with your own customs service before leaving your country. When you return home this helps you to prove you purchased these goods before entering Canada.

Gifts

You can import gifts into Canada for relatives and friends, duty and tax-free, if each gift is valued at CAN\$60 or less. If the value of the gift is more than CAN\$60, you will have to pay duties and taxes on the excess amount.

Alcohol, tobacco products, and goods considered to be

advertising material do not qualify as duty and tax-free gifts

Alcoholic beverages

If you meet the minimum age requirements of the province or territory you are entering (18 year old in Alberta, Manitoba, and Quebec; 19 years old elsewhere), you can for your own use, import, duty and tax-free: 1.5 litres (53 ounces) of wine; or 1.14 litres (40 ounces) of liquor; or 24 x 355-millilitre (12 ounce) bottles or cans of beer or ale.

You are not allowed to import more than your personal exemption of alcoholic beverages in Nunavut and the Northwest Territories. However, in all other provinces, you are allowed to import more than your personal exemption of alcoholic beverages up to the provincial limit (which varies between 9 and 45 litres), provided you pay duties, taxes and the provincial fees or mark-ups when you enter Canada.

Tobacco products

You can import, for your personal use, duty and tax free,



GENERAL FACTS ABOUT CANADA

Currency

Money in Canada is in dollars and cents, as in the United States. Due to current monetary exchange rates, there may be a difference in value between the Canadian dollar and the American dollar. Although U.S. money is usually accepted in Canada, we suggest that you exchange it for Canadian dollars at any Canadian financial institution, where you will receive the prevailing exchange rate. Most U.S. credit cards are honoured in Canada. Any charge to a credit card will reflect the applicable exchange rate.

If you are importing or exporting monetary instruments equal to or greater than CAN\$10,000 (or the equivalent in a foreign currency), you must report the amount to the CBSA when you arrive or before you leave Canada. This applies to either cash or other monetary instruments. For more information, please refer to the publication BSF5052, Crossing the border with \$10,000 or more?, available on the CBSA web site at www.cbsa.gc.ca under "Publications and Forms".

Visitors may notice a variance when making cash transactions in Canada as pennies are not provided as change. Purchases will be rounded up or down to the nearest five-cent increment. Cheques and transactions using electronic payments; debt, credit cards, will not be rounded.

ROUND DOWN ROUND UP

\$1.01 or \$1.02	\$1.00	\$1.03 or \$1.03	\$1.05
\$1.06 or \$1.07	\$1.05	\$1.08 or \$1.09	\$1.10

Language

English and French are Canada's two official languages. However, Canada is a multicultural country where many languages are spoken.

Major airports

Major Canadian international airports are located in Vancouver, Victoria, Winnipeg, Calgary, Edmonton, Toronto, Ottawa, Montreal, Quebec City, Regina, Saskatoon, Saint John, Halifax, Gander, and Goose Bay.

Accommodation

Canada offers a wide selection of accommodation, ranging

from deluxe hotels and resorts to quaint bed and breakfasts to budget motels. Advance reservations, especially in the larger cities, are recommended. Most major hotel chains operate in Canada.

Consumer taxes

The goods and services tax (GST) is a 5% federal tax charged on most goods and services sold or provided in Canada. However, some provinces have combined their provincial sales tax with the GST to create a harmonized sales tax (HST). The HST, which applies in the provinces of Prince Edward Island, New Brunswick, Newfoundland and Labrador, Nova Scotia, and Ontario, varies between 13% and 15% (5% GST and between 8% and 10% provincial tax), and is charged on most goods and services sold or provided in these provinces.

British Columbia, Manitoba, Quebec and Saskatchewan charge a provincial sales tax (PST) on most goods. Depending on the province where you purchase the goods, this tax can be up to 12%. Alberta, Northwest Territories, Nunavut and the Yukon do not charge an additional tax. A list of these various GST/HST rates is available at:

www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/rts-eng.html

Climate

Weather conditions vary considerable due to Canada's large size. Daily weather forecasts, including three and five-day predications are available everywhere. Most hotels, restaurants, theatres, cinemas, stores, private and public buildings, railway stations, airports, and bus terminals are air-conditioned in the summer and heated in the winter.

The temperature is reported in degrees Celsius.

Seasons

Spring	mid March to mid June
Summer	mid June to mid September
Autumn	mid September to mid December
Winter	mid December to mid March







Time

Standard time zones are observed during winter months. Canada spans six time zones:

TIME ZONE DIFFERENCES*	EXAMPLE
Eastern Standard Time	4:00 p.m.
Newfoundland Standard Time + 1 1/2 hours	5:30 p.m.
Atlantic Standard Time + 1 hour	5:00 p.m.
Central Standard Time - 1 hour	3:00 p.m.
Mountain Standard Time – 2 hours	2:00 p.m.
Pacific Standard Time - 3 hours	1:00 p.m.

^{*}All time zones are shown plus or minus Eastern Standard Time.

Electricity

Consumer – The plugs for power cords as well as wall plugs for personal appliances such as computers and hair dryers are generally the same as in the United States. The electrical current is 115/120 volts; 60Hz.

Industrial and commercial – The standard 3-phase 60 Hz voltages available in Canada are 200/280 volts, 230/240 volts, 460/480 volts, and 575/600 volts. Check with your event facility.

Business hours

General office, business, and post office hours are 9 a.m. to 5 p.m., Monday to Friday.

Metric conversion

Canada uses the metric system of measurement. Visitors will find weather temperature reports given in degrees Celsius, gas and oil sold by litres (1 U.S. gallon = 3.78 litres), and road speeds posted in kilometres per hour (1 mile=1.6 kilometres).

Driving in CanadaIn Canada, U.S. state drive

In Canada, U.S. state driver's license are valid for varying periods of time, depending on the province or territory you are visiting. The 1949 International Driving Permit is also valid but must be accompanied at all times by the visitor's state or national driver's license. Don't forget: when in Canada, drive on the right-hand side of the road.

Health insurance

Canadian hospital and medical services are excellent. However, because health insurance plans often do not cover all or any services you might receive outside the country of residence, you should purchase travellers health insurance before leaving your country.

Health Products (prescription drugs)

In Canada, health products may be regulated differently than they are in other countries. For example, what is available without a prescription in one country may require a prescription in Canada. Canada, like many other countries, has restrictions on the quantities and types of health products that can be imported into the country. For more information regarding health products and their importation into Canada please consult Health Canada at www.hc-sc.gc.ca.

General Tourism

The Business Events Canada's web site, www.keepexploring.ca, provides visitors and meeting delegates with information on Canada including information and links to each province and territory; things to see and do; helpful information to know before coming to Canada, (including temperature, weather and holidays); and touring, adventure, ski and winter fun packages.

ADDITIONAL PROGRAMS

Film and Video Production in Canada

The Government of Canada introduced the Film or Video Production Services Tax Credit (PSTC) in 1997 to support film or video production services performed in Canada. The PSTC is designed to enhance Canada as a location of choice for film and video productions employing Canadians, as well as to strengthen the industry



The PSTC is a refundable tax credit provided to an eligible production corporation. The PSTC program is jointly administered by the Department of Canadian Heritage through the Canadian Audio-Visual Certification Office (CAVCO) and by the CRA.

To obtain the PSTC, you must first apply to CAVCO for an accredited film or video production certificate. Please visit www.pch.gc.ca/cavco to submit your application online and to get more information about the PSTC program.

To claim the PSTC, you must include the following with your T2, Corporation Income Tax Return:

- a copy of the accredited film or video production certificate issued by CAVCO; and
- a completed Form T1177, Film or Video Production Services Tax Credit for each accredited production.

You will find a sample of Form T1177 in Appendix G.

The CRA publication RC4385, *Film or Video Production Services Tax Credit* contains information and instructions on how to complete Form T1177. Both the RC4385 and the T1177 are available at: www.cra.gc.ca

Provincial or territorial incentives may also be available for your film or video production. For more information, please refer to Appendix I or visit

www.cra-arc.gc.ca/tx/nnrsdnts/flm/lnks-eng.html.

Sporting Events in Canada

The (Sport) Hosting Program is a program within Canadian Heritage (Sport Canada) that provides funding to international sport events and the Canada Games. The Hosting Program is a key instrument in the Government of Canada's overall approach to sport development in Canada and aims to enhance the development of sport excellence and the international profile of sport organizations by assisting sport organizations to host international sport events in Canada and the Canada Games.

For more information on the Hosting Program, please visit: http://canada.pch.gc.ca/eng/1414504474134





Returning to the **United States**

Now that you event has run smoothly and has been a big success, it's time to get your goods home.

Delegates or event organizers transporting goods in hand baggage or by private, rental, or company vehicles should verify the CBSA Hours of Operation and procedures at the border crossing where they intend to leave the country. This is an important consideration if it is necessary to have proof of export of the goods.

You can find the CBSA Hours of Operations by contacting the CBSA's toll-free BIS during regular office hours. The BIS telephone numbers can be found in Appendix H.

Delegates and event organizers importing goods back into the United States also have to be aware of U.S. customs requirements - visitors need to be familiar with United States Customs and Border Patrol (USCBP) requirements.

U.S. CUSTOMS REQUIREMENTS FOR EVENT ORGANIZERS

(Web site: www.cbp.gov)

As a participant in the international A.T.A. Carnet program, the USCBP helps event organizers to move certain durable goods temporarily out of, into and through the United States. These items for "exhibition or use at any public exposition, fair, or conference" include:

- · display booths:
- · visual aids:
- samples, demonstration models, and prototypes;
- · support equipment; and
- · transportation units exclusively dedicated to display modules.

When your goods originate in the U.S., they can usually be exported to Canada and returned to the U.S. without requiring formal entry or having to pay duties;

- if the merchandise is clearly marked "Made in USA" then there is no requirement to register it. Otherwise.
- · merchandise without "Made in USA" marking must be registered on a USCBP CBP Form 4455 Certification of Registration, before or at the time it is exported;
- if the merchandise is intended solely for exhibition, display, or demonstration and not exported for sale or on consignment for sale purposes;
- if the merchandise is re-imported by or for the account of the person who exported it; and
- if the merchandise is accompanied a duplicate Form CBP Form 4455 when it is re-imported to avoid the requirement for a formal entry.

Merchandise exported as promotional material, giveaway, advertising matter, etc. is not considered to be part of the exhibition package and should be registered on a separate Form CBP Form 4455. Depending on the value and the type of merchandise, the same CBP Form 4455 will usually be the only document needed to import unused items back to the U.S.

If you are returning textiles and textile products to the U.S., you may need a permit. If you are taking personal items not labelled "Made in USA" out of the U.S., you can register them with the USCBP if they have a serial number or other distinctive marks.

By completing CBP Form 4457, Certificate of Registration for Personal Effects Taken Abroad, you can ensure that they will re-enter the U.S. without problems.

If you have specific questions about USCBP requirements, contact your nearest USCBP office. The USCBP has

published the information pamphlet - Know Before You Go: Regulations for International Travel by U.S. Residents which you can obtain from their web site at www.cbp.gov, from any USCBP office, or by writing to:

CBP Headquarters

1300 Pennsylvania Avenue, N.W. Washington, D.C. 20229 USA

U.S. CITIZENSHIP AND IMMIGRATION SERVICES REQUIREMENTS FOR RETURNING U.S CITIZENS, LEGAL RESIDENTS AND FOR BUSINESS AND GENERAL VISITORS

Here is what you need to know if you are a U.S. citizen returning home following an event in Canada or if you are a business or general visitor to the U.S.

Returning U.S. Citizens

The only form of identification that is acceptable as proof of U.S. citizenship for adult travellers for all modes (air, land and sea) of entry is a valid U.S. Passport. Other forms of identification may be acceptable depending on your circumstances. For more information on U.S. entry requirements, please visit: www.getyouhome.gov.

Returning U.S. Legal Residents

Legal residents of the U.S. are required to present a valid, non-expired Green Card for re-entry into the U.S. It is important to note that a valid passport as well as a visa may be required for entry into other countries. For more information on U.S. entry requirements, please visit: www.getyouhome.gov.

Business (B-1) visitors

Under the current regulations the U.S. Citizenship and Immigration Services, if you want to enter the U.S. as a business (B-1) visitor, you must establish that you:









- Qualify under the provisions of section 101(a)(15)(B) of the Immigration and Nationality Act;
- Intend to leave the U.S. at the end of your temporary stay;
- Have permission to enter another country at the end of your temporary stay
- Have made adequate financial arrangement to enable you to carry out the purpose of your visit to, and departure from, the U.S.; and
- Have a residence abroad

If you are seeking classifications as a B-1 visitor, you must be entering the U.S. primarily for one of two reasons:

• For business activities (participation in scientific, educational, professional, or business conventions, conferences, or seminars, as well as other

- legitimate activities of a commercial or professional nature); or
- As a member of the board of directors of a U.S. corporation to attend board meetings, or to engage in other functions in connection with membership on the board of directors.

As a B-1 visitor, you are not allowed to receive a salary from, or derive a profit from, payments made by a U.S. source for services rendered in connection with your business activities. A U.S. source may, however provide you with an expense allowance or reimburse you for expenses incidental to your temporary stay. Incidental expenses cannot exceed the actual reasonable expenses, expected to be incurred, in travelling to and from the event, together with reasonable living expenses for lodging, laundry, and other basic services.





Appendix A – List of Canada Border Services International Events and Convention Services Program Regional Coordinators

Atlantic Region

1969 Upper Water Street Purdy's Tower II, 3rd Floor

Halifax NS. B3J 3R7

Quebec Region

130 Dalhousie Street

Québec QC. G1K 4C4

400 Place Youville

Montréal QC. H2Y 2C2

Northern Ontario Region

22 Bay Street Sault Ste. Marie ON. P6A 5S2

140 Thad Johnson Road

Ottawa ON. K1V 0R4

Southern Ontario Region

1980 Matheson Blvd. East PO Box 7000, Station A

Mississauga, ON. L5A 3A4

Prairies Region

Main Floor, 269 Main St., Winnipeg MB. R3C 1B3

Pacific Region

333 Dunsmuir Street Vancouver BC, V6B 5R4

IECSP Regional Coordinator

Telephone: 902-426-7340 Fax: 902-426-1347

Email: IECSP-PSEIC_HFX@cbsa-asfc.gc.ca

Telephone: 418-648-3881 ext. 3245

Fax: 418-649-6259

IECSP-PSEIC_QC@cbsa-asfc.gc.ca Email:

Telephone: 514-283-2949 514-283-0384 Fax:

Email: IECSP-PSEIC_MTL@cbsa-asfc.gc.ca

Telephone: 705-941-3057

613-957-8911 Fax:

Telephone: 613-991-1427 613-957-8911 Fax:

Email: IECSP-PSEIC_OTT@cbsa-asfc.gc.ca

Telephone: 905-803-5261 Fax: 905-803-5388

Email: IECSP-PSEIC_GTA@cbsa-asfc.gc.ca

Telephone: 204-983-3664 Fax: 204-983-6635

Email: IECSP-PSEIC_WPG@cbsa-asfc.gc.ca

Telephone: 604-666-1294 Fax: 604-666-4470

Email: IECSP-PSEIC_VAN@cbsa-asfc.gc.ca

IECSP National Coordinator

Canada Border Services Agency Telephone: 613-946-0237 8th floor, 191 Laurier Avenue West Fax: 613-998-5584

Ottawa ON. K1A 0L8 Email: IECSP-PSEIC@cbsa-asfc.gc.ca

43

Appendix B – Sample of an Initial Letter of Contact to the CBSA

Organization Name
Organization Address

Date:

Dear Sir or Madam:

We are writing to inform your office that our organization will be holding the (*name of event*) on (*date*), at the (*name of venue, convention centre, hotel*) which will be (*open or closed*) to the general public. We have appointed (*customs broker's name & contact information*) as our official customs broker for this event.

There will be (#) attendees of which (%) are foreign to Canada. We are also expecting (#) exhibitors who will be importing the following items for use at the event:

<General list of items being imported with approximate values>

We will send you a list of exhibitors closer to the event start date. There (*will be or will not be*) sales of merchandise on the exhibit floor. We request the use of tariff item 9993.00.00.00 for the purposes of temporary import for display use only.

Optional paragraph for Foreign Organizations with events closed to the public follows:

We would also request the use of tariff 9830.00.00.00, as we are a foreign organization (*provide full name and complete mailing address of organization*). We are intending to import (*meeting materials, badges, office supplies, bags, conference brochures, t-shirts, hats, mugs*) to give out to each of our delegates.

Our move-in is on (*date*) and the move-out will be on (date). It is anticipated that we will be entering Canada at the (name of port(s)) port(s) of entry.

We trust that this matter has been handled to your satisfaction and that the information we have supplied is sufficient for your requirements. If you require additional information, please contact the undersigned at (telephone number/ fax number and email address).

Sincerely,

Delegated authority signature and title

Note: Please provide your official web site.

Appendix C – List of Business Events Canada's meetings, conventions and incentive travel specialists

Business Events Canada (BEC), a division of Destination Canada is headquartered in Vancouver, British Columbia. The BEC also employs General Services Agents in locations around the world.

Business Events Canada (BEC)

Jon Mamela Senior VP Marketing Strategy/CMO 800 – 1045 Howe Street Vancouver BC V6Z 2A9 CANADA

Tel: 604-638-2330

Email: mamela.jon@destinationcanada.com

Cassandra Zerebeski Director of Sales, Business Events Canada 800 – 1045 Howe Street Vancouver BC V6Z 2A9 CANADA

Tel: 604-638-5506

Email: zerebeski.cassandra@destinationcanada.com

BEC Office & Contacts: United States

Chicago IL

Melanie Kuranda Midwest US Region 706 S, Maple Avenue, 1-S Oak Park IL 60304 USA Tel: 708-524-4905

Email: kuranda.melanie@destinationcanada.com

Detroit MI

Heather Phelps International BEC Partnerships 49501 Heath Place Court New Baltimore MI 48047 USA

Tel: 586-598-7010 Fax: 586-598-7124

Email: phelps.heather@destinationcanada.com

San Francisco CA

Robin Thompson Western US Region 2269 Chestnut Street, Suite 627 San Francisco CA 94123 USA

Tel: 415-388-3022

Email: thompson.robin@destinationcanada.com

Dallas TX

Terri Burke, GTP Southern US Region 4760 Preston Road, Suite 244 Frisco, TX 75034 USA

Tel: 469-362-8408
Email: burke.terri@destinationcanada.com

New York / New Jersey

Michael Shannon Northeast US Region P.O. Box 5396

North Branch, NJ 08876 USA

Tel: 908-429-3992

Email: shannon.michael@destinationcanada.com

BEC Office & Contacts: Others

China

Business Events Canada Suite 521-524, South Tower, Kerry Centre 1 Guanghua Lu, Chao Yang District Beijing 100020 PRC

Tel: 86-10-8529-9066

Email: galpin.derek@destinationcanada.com

United Kingdom Regional Office

Emma Cashmore Axis Travel Marketing Limited / Business Events Canada Raworth House 36 Sydenham Road Croydon CR0 2EF UK

Tel: 44-208-686-2300 Email: emma@axistravelmarketing.com

Appendix D – List of CRA tax services offices

IF YOU ARE LOCATED IN THE UNITED STATES	IF YOU ARE LOCATED OUTSIDE THE UNITED STATES	CONTACT THE FOLLOWING TAX SERVICES OFFICE:
Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Utah, Washington	Australia, Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China, Christmas Island, Cocos (Keeling) Islands, Cook Islands, Fiji, French Polynesia, Hong Kong, India, Indonesia, Japan, Kiribati, Korea (North), Korea (South), Laos, Macau, Malaysia, Maldives, Marshall Islands, Micronesia, Mongolia, Myanmar (Burma), Nauru, Nepal, New Caledonia, New Zealand, Niue, Norfolk Island, Northern Mariana Islands, Palau, Papua New Guinea, Philippines, Pitcairn Islands, Samoa (American), Samoa (western), Singapore, Solomon Islands, Sri Lanka, Taiwan, Thailand, Timor-Leste, Tokelau, Tonga, Tuvalu, Vanuatu, Vietnam, Wallis & Futuna	Vancouver Tax Services Office 1166 West Pender st. V6E 3H8 Telephone: 604-689-7536
Alabama, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Afghanistan, Algeria, Andorra, Angola, Anguilla, Antarctica, Antigua and Barbuda, Argentina, Aruba, Bahamas, Bahrain, Barbados, Belize, Benin, Bermuda, Bolivia, Bonaire (St Eustatius and Saba), Botswana, Bouvet Island, Brazil, Burkina Faso, Burundi, Cameroon, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, Colombia, Comoros, Congo, Congo (Democratic Republic of), Costa Rica, Côte d'Ivoire/Ivory Coast, Cuba, Curaçao, Cyprus, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands, France, French Guiana, French Southern Territories, Gabon, Gambia, Ghana, Greenland, Grenada, Guadeloupe, Guam, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Heard Islands and McDonald Islands, Holy See (Vatican City State), Honduras, Iceland, Iran, Iraq, Isle of Man, Israel, Jamaica, Jordan, Kenya, Kuwait, Lebanon, Lesotho, Liberia, Libyan Arab Jamahiriya, Liechtenstein, Luxembourg, Madagascar, Madeira, Malawi, Mali, Malta, Martinique, Mauritania, Mauritius, Mayotte, Mexico, Moldova, Monaco, Montserrat, Morocco, Mozambique, Namibia, Netherlands Antilles, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Paraguay, Peru, Puerto Rico, Qatar, Reunion, Rwanda, Saint Barthélemy, Saint Helena – Ascension and Tristan de Cunha, Saint Kitts and Nevis, Saint Lucia, Saint Martin, Saint Pierre and Miquelon, Saint Vincent and the Grenadines, San Marino, Sao Tome and Principe, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Sint Maarten, Somalia, South Africa, South Georgia and the South Sandwich Islands, Sudan, Suriname, Swaziland, Switzerland, Syria, Tanzania, Togo, Trinidad and Tobago, Tunisia, Turkey, Turks and Caicos Islands, Uganda, United Arab Emirates, Uruguay, Venezuela, Virgin Islands (UK), Virgin Islands (US), Western Sahara, Yemen, Zambia, Zimbabwe	Windsor Tax Services Office 185 Ouellette Avenue Windsor ON N9A 4H7 Telephone: 519-252-4705 Fax: 519-257-6558
Arkansas, Colorado, Iowa, Kansas, Louisiana, Maine, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Wyoming	Åland Islands, Albania, Armenia, Austria, Azerbaijan, Azores, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Canary Islands, Croatia, Czech Republic, Denmark, Estonia, Faroe Islands, Finland, Georgia (country), Germany, Gibraltar, Greece, Guernsey, Hungary, Ireland, Italy, Jersey, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Macedonia, Montenegro, Netherlands, Northern Ireland, Norway, Poland, Portugal, Romania, Russian Federation, Serbia, Slovakia, Slovenia, Spain, Svalbard and Jan Mayen, Sweden, Tajikistan, Turkmenistan, Ukraine, United Kingdom, Uzbekistan	Halifax Tax Services Office 1557 Hollis Street PO Box 638 Halifax NS B3J 2T5 Telephone: 902-426-5150 Fax: 902-426-7170

Appendix E - Employment and Social Development Canada Temporary Foreign Workers Program, Service Canada Centres

Alberta / Northwest Territories / Nunavut

Mailing Address Only Service Canada LMO Processing Centre P.O. Box 1212 Station Main Edmonton, Alberta T5J 2M4

Fax: 780-495-2738

British Columbia / Yukon

Mailing Address Only Service Canada LMO Processing Centre 1400-300 West Georgia Street Vancouver, British Columbia V6B 6G3

Fax: 604-666-8920

604-666-7731 (Film & Entertainment)

Manitoba

Mailing Address Only Service Canada LMO Processing Centre 1400-300 West Georgia Street Vancouver, British Columbia V6B 6G3

Fax Toll Free: 1-866-301-5603

Ontario

Mailing Address Only Service Canada LMO Processing Centre P.O. Box 6500 Station Don Mills Toronto, Ontario M3C 0L4

Fax Local: 416-954-3107 Fax Toll Free: 1-866-720-6094

Prince Edward Island / Nova Scotia / New Brunswick / **Newfoundland and Labrador**

Mailing Address Only Service Canada LMO Processing Centre 1 Agar Place, P.O. Box 7000 Saint John, New Brunswick E2L 4V4

Fax Toll Free: 1-866-585-7524

Quebec

Mailing Address Only Service Canada LMO Processing Centre 1001 de Maisonneuve Boulevard East 4th floor Montréal, Quebec H2L 5A1

Fax: 514-877-3680

Saskatchewan

Mailing Address Only Service Canada LMO Processing Centre 1400-300 West Georgia Street Vancouver, British Columbia V6B 6G3

Fax Toll free: 1-866-301-5603

Please visit the Employment and Social Development Canada web site for:

- an up to date listing of Service Canada Centre phone numbers: www.hrsdc.gc.ca/eng/jobs/foreign_workers/scc.shtml
- additional information regarding the Temporary Foreign Workers Program: www.hrsdc.gc.ca/eng/jobs/foreign_workers/index.shtml

Appendix F - The bonded warehouse option for goods imported for display, inspection, testing or sampling

General information

Customs bonded warehouses are facilities licensed and regulated by the CBSA and operated by the private sector. Goods in a bonded warehouse are considered to have been imported into Canada but have not been released from customs. If you export the goods from Canada, you do not have to pay any customs duties, countervailing duties, anti-dumping duties, or excise duties and taxes including the GST and the HST. Duties and taxes are payable only if and when the goods enter the Canadian economy. These unique benefits make the bonded warehouse option an excellent vehicle for those who wish to host or hold conventions, meetings, trade shows, and exhibitions in Canada involving goods imported into the country.

What are the benefits?

Because the event site is licensed as a bonded warehouse, this option allows you to:

- move goods from the border to the event site with minimal customs intervention;
- display, inspect, test, and sample domestic and imported goods at the event site;
- export goods directly from the warehouse at the end of the event:
- a security deposit may not be required for low-risk goods being temporarily imported into Canada for display, sampling, inspection, or testing at a bonded warehouse
- present one consolidated warehouse entry package for all exhibitors;
- comply with the North American Free Trade Agreement (NAFTA) Rules of Origin because the activities of display, testing, and inspection in a bonded warehouse are considered to be "same condition";

- · obtain on-site customs service for on-the-spot information, client assistance, and problem resolution (special services charges may apply); and
- · obtain consistent customs service from one location to another.

Why should you apply?

The bonded warehouse option will interest you if you want to:

- promote Canada as a site for international events;
- · facilitate hosting, planning, and organizing foreign events in Canada;
- · organize or participate in events being held in Canada that involve bringing in goods for display, testing, inspection, or sampling;
- avoid having to pay duties and taxes on goods being imported for display purposes;
- · display domestic goods at events where imported goods will also be displayed;
- · reduce your documentation and security requirements: and
- reduce the cost of importing and exporting goods for display, inspection, testing, or sampling at meetings, conventions, trade shows, or exhibitions in Canada.

Who should apply?

You should apply if you are:

- · an event planner or organizer;
- a convention or conference facility owner or operator;
- · a hotel owner or operator; or
- · a customs broker.

How do you apply?

If you are interested in becoming a bonded warehouse operator for the purposes outlined in this guide, contact you nearest CBSA office or visit www.cbsa.gc.ca for Form E401, Application for a License to Operate a Customs Bonded Warehouse.

When you submit your application, you will be asked to provide a detailed floor plan of the facilities or rooms you want to use as a bonded warehouse. If any of the information you submit with your application changes at any time, you must notify the CBSA.

How long will it take to issue your licence?

Once your application has been approved and you have paid the license fee in most cases, you will be issued a license number for your bonded warehouse within a few weeks.

How long is your licence valid?

If you require bonded warehouse only once of for very few events, short-term (90 day) bonded warehouse license is your best choice. You can arrange for extensions for up to one year at no extra charge. If you are in the convention, meeting, exhibition, or trade show business or involved in organizing multiple events in the same year, the one year license that you can renew annually is recommended.

How much will this cost you?

There is a fee of CAN\$100 for each license, regardless of time limit. This license fee permits the warehousing of goods, provided that the duties and taxes payable on the goods would be less that CAN\$10,000 if they were entered in to the Canadian economy. The fee covers all costs associated with licensing the warehouse, including audit and verification. You can pay by cash, certified cheque, or major credit card. Once your application has been approved, the CBSA will tell you when and where to make your payment.

You have a licence - now what?

Until you hold an event requiring customs service in the bonded warehouse, your license is considered dormant and you can use the space for domestic purposes. As soon as you want to activate your license, you must contact the CBSA (the earlier the better) with the following information:

- your name;
- your bonded warehouse number;
- a contact name and telephone number of the person who will be coordinating customs details and issues;
- the name of the event, as well as the name, telephone, email address, and fax numbers of the event organizer;
- the rooms(s) to be used, specifying the names shown on the site plan you submitted with your

- application;
- the dates of the event
- · a list of exhibitors' names and addresses:
- where, when, and how the goods and exhibitors will enter and leave Canada; and
- an itinerary and site plan for each bonded warehouse in every city where the event will be held in Canada.

At this point, you should be contacting the IECSP RC to begin the process for the events outlined in an earlier section of this guide (see "Making Arrangements with the CBSA for Your Event"). Providing all requirements are met, the IECSP will issue a Letter of Recognition to the event organizer.

Who is liable for duties and taxes on goods in the bonded warehouse?

The bonded warehouse operator is liable for duties and taxes applicable to goods in the bonded warehouse. However, no duties and taxes are payable unless the goods are entered into the Canadian market. A warehouse owner or operator may, through a sub leasing mechanism, transfer the operation of the bonded warehouse to an event organizer for a specific event. This feature of the program will be of particular interest to persons such as hotel and convention centre operators who want to be licensed as bonded warehouse operators to participate in competitive bidding for international events but who choose not to be held liable for payment of duties and taxes on goods imported into the facility by the organizers of these events.

To sub lease to an event organizer, the bonded warehouse operator need only:

- ask the event organizer to complete Form E401,
 Application for a Licence to Operate a Customs
 Bonded Warehouse; and
- send the event organizer's completed application to the CBSA.

This application must be accompanied by:

 a floor plan designating the area to be used as a bonded warehouse for the event;

- the dates of the event;
- · a security deposit (if any is required); and
- the CAN\$100 licence fee.

After processing the application, the CBSA will return the licence to the original bonded warehouse operator who will then forward it to the event organizer.

How do you move your goods from the border to the warehouse?

The Customs Act provides for the in-bond movement of "non-duty paid goods" in Canada by carriers bonded by customs or by other means. The procedures for each mode of transport outlined earlier in the section called "Moving Your Goods to the Show" also apply to moving goods to a bonded warehouse.

How do you document goods in a bonded warehouse?

As a bonded warehouse operator, you have several options for presenting the customs documentation related to your event:

- you can use streamlined documentation process which allows you to present a single consolidated "for warehouse" document (Form B3, Canada Customs Coding Form type 10) supported by a complete list of all goods, identifying the quantity, value, and country of origin under a single tariff item;
- you can co-ordinate or have a customs broker or agent co-ordinate the presentation of a consolidated "for warehouse" document on behalf of all exhibitors: or
- you or your customs broker or agent can present separate "for warehouse" documents on behalf of individual exhibitors; or
- each individual exhibitor can present, or have presented on his or her behalf separate "for warehouse" documents.

For events that will travel to other locations in Canada, the CBSA will issue separate bonded warehouse numbers for each site in the region(s) where the event will be held. The goods will be transferred from site to site using standard

customs documentation (various types of Form B3). At the last stop, the event will be closed using either an export document or individual domestic consumption entries for those goods remaining in Canada.

All required permits or certificates, including the Import for Export permit, must be presented with the "for warehouse" document. If permits or certificates are required, your Letter of Recognition from the CBSA will outline this information.

What kinds of records do vou have to keep?

As the licensed operator or a customs bonded warehouse, you are responsible for maintaining a simple records system. You need to inform the CBSA about:

- what goods came into the bonded warehouse;
- · what happened to the goods while they were in the warehouse (e.g., were they sold?);
- what goods are being left in Canada (e.g., sold or donated to charity), and applicable details;
- · what goods were transferred to another site and applicable details; and
- · what goods are being exported.

What if goods are sold?

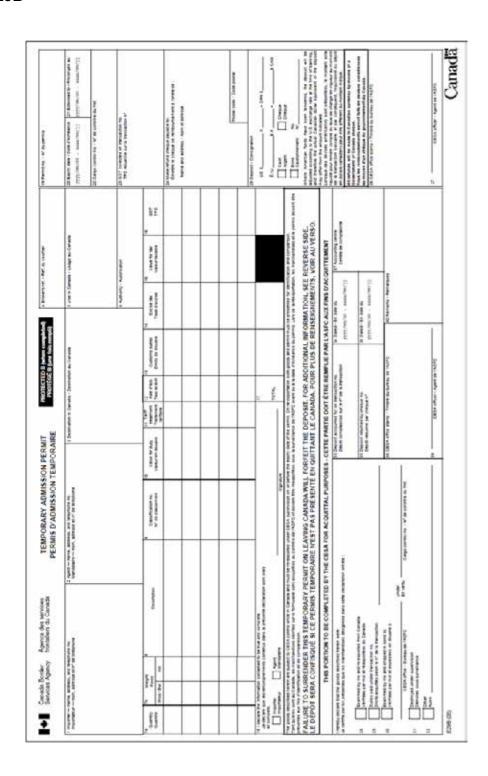
The CBSA recognizes that a transfer of ownership may occur while the goods are in the bonded warehouse. If this happens, you have to submit a transfer of goods document (Form B3, type 30) to change the importer of record. Provided there are no restrictions on the sale of the goods (e.g. firearms), individual exhibitors or their customs brokers can present individual "ex-warehouse for domestic consumption" entries (Form B3 type 20) to account for all the applicable duties and taxes owing.

Your event is over – now what?

All goods exported must be reported on a consolidated or individual "ex-warehouse for export" document (Form B3, type 21). Your bonded warehouse license is now considered dormant until you choose to reactivate it with a new event.

Appendix G - Forms

Form E29B



Form GST386

	Canada Revenue Agency	Agence du revenu du Canada	REBATI	E APPLICATION FOR	CONVE	NTIONS Protect	
				tive Program (FCTIP) rebain facility and related conve		goods and services tax/harmonized sal	•
• a s	ponsor of a foreig	n convention;					
• an	organizer of a fore	eign convention th	nat is not registered	I for GST/HST; or			
• an	on-resident conve	ention exhibitor the	at is not registered	for GST/HST.			
Note QST is	s often referred to	as TVQ on invoid	ces in Quebec.				
ou car	nnot claim this reb	oate if tax was pai	d or credited to you	u by the Canadian supplier	r.		
or instr	ructions on compl	eting this form, se	e page 3.				
	re information, see	Guide RC4160,	Rebate for Tour Pa	ackages, Foreign Convent	tions, and	Non-Resident Exhibitor Purchases, or g	go to
lease	·						
	- Identificatio						
	f business/organiza		DO D DD)		Busines	s Number (if applicable)	
iailing a	address (Apt No – S	ireet No Street nam	ie, PO Box, RR)				
ity/tow	rn/village					Province/State	
ostal/Z	Zip code		Country			Telephone number	
art B	- Convention	information					
	Sponso	or					
Туре	Organi Exhibit	zer Conver	ntion period	Year M	Month D	ay Year Month Day	
f vou o	ro an avhibitar da	not provide the in	formation concerni	ng the number of delegates.			
Numbe	er of expected ian delegates	not provide the in		Total number of expected delegates.	of		
Part C	- Rebate clain	ned (Complete Pa	rt E – Details of pur	chases on page 2 of this for	rm, and e	nter the totals below.)	
	aid on:	Convention f		Related convention s			
GST/H	HST paid \$		\$ 5			Do not write in shaded area	ıs
QS ⁻	T paid \$		\$	\$		Total rebate claimed (add lines 3 and 6)	
Rebate	e ciaimed ===	add lines 1 and 2)	\$	` '		\$ \$	
art D	\$) – Certification		\$ 5	- Ψ		\$ \$	
certify ine 7, a ebate a	that the informati above, or any part application is sub	ion given in this a t of it, has not bee ject to verification	n paid or credited			is true, correct, and complete. The amou e for this rebate. I also understand that t	
	serious offence t			N (i)		Voor Month	Day
ognatur	re or individual or at	utorized officer of o	rganization or busine	ss Name of claimant (print)		Year Month	Day
-							
FOR INT	TERNAL USE ONL	Y					
FOR INT	TERNAL USE ONL	¥	7 NC				
	TERNAL USE ONL	Y	NC				
	TERNAL USE ONL	Y	NC				

Par	t E – Details of purchases	f			
Con	vention facility (includes exhibition Description of purchases	Supplier's name	Date of purchases	GST/HST paid	QST paid
1	Description of paronaces	Cuppilor o namo	Date of paronacce	GOT/TIOT paid	QOT paid
2				+	+
3					
				+	+
4				+	+
			Total	a)	b)
				Enter this amount on line 1 of Part C.	Enter this amount on line 2 of Part C.
Rela	nted convention supplies (other the	an food, beverages, and catering Supplier's name	Date of purchases	GST/HST paid	QST paid
1				- Common pana	5.5 : pana
2				+	+
3				+	+
4				+	+
5					
_				+	+
6				+	+
7				+	+
8				+	+
9				+	+
10				+	+
11				+	+
12				+	+
13				+	+
14				+	+
15				+	+
_			Total	c)	d)
Rela	ted convention supplies that are f	ood, beverages, and catering			
	Description of purchases	Supplier's name	Date of purchases	GST/HST paid	QST paid
1					
2				+	+
3				+	+
4				+	+
5		<u> </u>		+	+
6				+	+
7				+	+
				e)	f)
				× 50%	× 50%
		Multip	ly line e) and f), whichever apply, by 50° and enter the result on lines g) and h		h)
				Add lines c) and g), and enter the result on line i) below. Enter this amount on line 4 of Part C.	Add lines d) and h), and enter the result on line j) below. Ente this amount on line 5 of Part C.
				i)	

Business Events Canada | Welcome to Canada 55

Form T1177

FILM OR VIDEO PRODUCTION SERVICES TAX CREDIT (2011 and later tax years)						
Name of corporation			Business numb	er	Tax year-end Year Mont	h Day
Use this form to claim a tax credit f The corporation must have incurrer certified as an accredited production	d the expenditures for a produc				Do not use this ar	ea 48
To claim this credit, include the follow	owing with your T2 Corporation	Income Tax Re	eturn for the tax year:			
- the accredited film or video prod	duction certificate (or a copy) iss	sued by the Car	nadian Audio-Visual Cer	tification Office (CA)	/CO); and	
 a completed copy of this form for form for episodes in a series that 		Ve consider ea	ch episode in a series to	be a production. Ho	owever, we will accept o	one
For information on claiming this tax to Form T1177 .	credit, go to www.cra.gc.ca/fi	Imservices or	see Guide RC4385, Filn	n or Video Productio	n Services Tax Credit -	- Guide
Part 1 – Contact Informati	ion (please print)					
Name of person to contact for more	e information			153 Telephone n	umber including area code	•
03 CAVCO reference number	1, 2010)	304	CAVCO certificate number			
(for a certificate issued before April	10	305	From	306 3		
For a series of episodes, enter rang that were issued before April 1, 201	ge of CAVCO certificate numbers	305	From AC	306		
For a series of episodes, enter rang	ge of CAVCO certificate numbers	305	1 1 1	306		
For a series of episodes, enter rang that were issued before April 1, 201	ge of CAVCO certificate numbers	arrying on of a f	AC	pusiness	AC	lo
For a series of episodes, enter rang that were issued before April 1, 201 Part 3 – Eligibility 1. Were the activities of the corpor	ge of CAVCO certificate numbers 10	arrying on of a f	AC	pusiness 33	AC	
For a series of episodes, enter rang that were issued before April 1, 201 — Part 3 – Eligibility 1. Were the activities of the corpor or a film or video production ser	ge of CAVCO certificate numbers 10 cartino in Canada primarily the cavices business through a permant's taxable income exempt from a in the tax year controlled directions.	arrying on of a lanent establishin Part I tax at ai	ilm or video production ment in Canada?	pusiness 33 by one or	AC	0 [
For a series of episodes, enter rang that were issued before April 1, 201 Part 3 – Eligibility 1. Were the activities of the corpor or a film or video production ser 2. Was all or part of the corporatio 3. Was the corporation at any time	ge of CAVCO certificate numbers 10 ration in Canada primarily the cavices business through a perman's taxable income exempt from the tax year controlled direct se taxable income was exempt	arrying on of a I anent establishi n Part I tax at ai tity or indirectly from Part I tax	AC	business 33 by one or 34	AC	lo
For a series of episodes, enter rang that were issued before April 1, 201 Part 3 – Eligibility 1. Were the activities of the corpor or a film or video production ser 2. Was all or part of the corporatio 3. Was the corporation at any time more persons, all or part of who	ge of CAVCO certificate numbers to the control of t	arrying on of a fanent establishin Part I tax at ai ai tiy or indirectly from Part I tax bour-sponsored	illm or video production ment in Canada?	business 33 33 by one or 34 tion? 34	AC	lo
For a series of episodes, enter rang that were issued before April 1, 201 Part 3 – Eligibility 1. Were the activities of the corpor or a film or video production ser 2. Was all or part of the corporatio 3. Was the corporation at any time more persons, all or part of who 4. Was the corporation at any time	ge of CAVCO certificate numbers to the control of t	arrying on of a fanent establishin Part I tax at ai ai tiy or indirectly from Part I tax bour-sponsored	illm or video production ment in Canada?	business 33 33 by one or 34 tion? 34	AC	lo

Canadian labour expenditure fo	or the tax year is the total of:				
Salary or wages paid for services production			601	a	
Remuneration for services render	ed in Canada directly attributa	ble to the production and paid	I to:		
- individuals resident in Canada			603	b	
other taxable Canadian corpor	ations (for their employees wh	o are resident in Canada)	605	С С	
taxable Canadian corporations	s (solely owned by an individua	al resident in Canada)	606	d	
partnerships carrying on busin (for their members or employe			607	e	
Canadian labour expenditure tran ne corporation, a wholly owned s axable Canadian corporation	ubsidiary, to the parent corpor	ation that is a	609	f	
Can	adian labour expenditure for th	ne tax year (total of amounts a	to f)	>	A
Canadian labour expenditures for	all previous tax years			611	В
otal Canadian labour expenditur	es (amount A plus amount B)				c
Deduct:					
otal government and non-govern	nment assistance that the corp	oration has not repaid	612	g	
Qualified Canadian labour expend	ditures for all previous tax year	'S	613	h	
Canadian labour expenditure tran by the parent corporation, that is a corporation, a wholly owned subs	a taxable Canadian corporatio	n, to the	615	i	
		Subtotal (total of amounts g	to i)	>	D
Qualified Canadian labour expe	enditure (amount C minus am	ount D)		618	E
- Part 5 – Film or video pro	oduction services tax cre	dit —			
ilm or video production service	es tax credit (amount E in Pa	art 4 multiplied by 16%)		620	F
Enter amount F on line 797 of you enter the total on line 797 of your		Return. If you are filing more	than one Form T1	177, add amount F from all th	e forms and

Appendix H - Border **Information Services (BIS)**

The Border Information Service (BIS) is the Canada Border Services Agency's (CBSA) premier information service for the public (travellers, carriers and businesses) that are seeking assistance to improve compliance, increase awareness, as well as understanding of, various CBSA programs and services.

The BIS is a computerized 24-hour telephone information service, available in both official languages, that automatically answers incoming calls and provides general border information via pre-recorded messages. You can use a touch-tone telephone to hear the recorded information on a variety of CBSA topics such as personal importations, traveller exemptions, currency exchange rates, and commercial importations/exportations.

If you need more specific information and are calling during office hours, you can speak with an agent by pressing "0" after choosing from one of the four main menu options. Officers are available Monday to Friday (except statutory holidays) (8:00 to 16:00 your local time) should callers require additional information.

You can access BIS free of charge throughout Canada by calling 1-800-461-9999.

If you are calling from outside Canada, you can access BIS by calling (204) 983-3500 or (506) 636-5064. Long distance charges will apply.

If you are using a rotary-dial telephone, you cannot make selections from the recorded menus; however, when calling during business hours, your call will be transferred to an officer.

In addition, for information on our programs and services, we encourage you to visit our web site at www.cbsa.gc.ca

Appendix I – Provincial Film & Video Incentives

PROVINCE	OVERVIEW	CONTACT
Alberta	The Alberta Multimedia Development Fund provides grants for 25% to 30% of eligible Alberta production costs.	www.albertafilm.ca Telephone: 780-422-8584
British Columbia	The Film Incentive BC Tax Credit allows companies to claim 35% of qualified BC labour, to a maximum of 21% of total production costs. Regional, distant location and training credits are also available.	www.bcfm.ca Telephone: 604-736-7997
	The BC Production Services Credit allows companies to claim 33% of qualified BC labour (no maximum). Regional and distant location credits are also available.	Тегерпопе. 604-736-7997
Manitoba	The Manitoba Film and Video Production Tax Credit allows companies to claim 45% of eligible Manitoba labour or 30% of eligible Manitoba production costs. No maximum. A regional credit, frequent filming bonus and producer bonus may also be available.	www.mbfilmmusic.ca Telephone: 204-947-2040
Newfoundland & Labrador	The Newfoundland and Labrador Film and Video Industry Tax Credit allows companies to claim 40% of eligible Newfoundland and Labrador labour, to a maximum of 25% of total production costs or \$3 million per 12-month period.	www.nlfdc.ca Telephone: 709-738-3456 or 877-738-3456
New Brunswick	New Brunswick's Multimedia Initiative allows companies to claim 25% to 30% of eligible New Brunswick expenditures, depending on the project genre.	Telephone: 506-453-2555
Nova Scotia	The Nova Scotia Film Industry Tax Credit allows companies to claim 50% of eligible Nova Scotia labour (no maximum). A regional credit and frequent filming bonus are also available.	www.film.ns.ca Telephone: 902-424-7177
Nunavut	The Nunavut Spend Incentive Rebate permits companies to claim 17% to 30% of eligible Nunavut expenditures (maximum funding of limits apply).	www.nunavutfilm.ca Telephone: 867-979-3012
Ontario	The Ontario Film and Television Tax Credit allows companies to claim 35% of qualified Ontario labour (no maximum). A regional credit and enhancement for first time producers are also available.	www.fin.gov.on.ca Or call the Ontario Media Development Corporation at
Ontario	The Ontario Production Services Tax Credit allows companies to claim 25% of qualified Ontario production expenditures (no maximum).	416-314-6858.

PROVINCE	OVERVIEW	CONTACT
Quebec	The Quebec Film and Television Production Tax Credit allows companies that produce French Language and giant-screen films to claim 45% of qualified Quebec labour, to a maximum of 22.5% of production costs and other companies to claim 35% of qualified Quebec labour, to a maximum of 17.5% of production costs. A regional bonus and no public financial assistance bonus are also available. The Quebec Production Services Tax Credit allows companies to claim 25% of qualified Quebec production expenses (no maximum). The Quebec Film and Television Dubbing Tax Credit allows companies to claim 35% of eligible dubbing labour (no maximum).	www.sodec.gouv.qc.ca Telephone: 514-841-2200
Saskatchewan	N/A	www.saskfilm.com Telephone: 306-798-9800
Yukon	Vukon Under the Yukon Film Location Incentive companies can claim 25% of eligible Yukon expenditures plus and up to 25% of eligible trainer wages. Alternatively, they can claim up to 50% of travel costs from Vancouver, Edmonton or Calgary to Whitehorse, to a maximum of \$15,000.	
Northwest Territories	N/A	www.iti.gov.nt.ca
Prince Edward Island	N/A	www.gov.pe.ca

Appendix J – Department of Foreign Affairs, Trade and Development Canada Controlled Imports

Products on the Import Control List (www.laws-lois. justice.gc.ca/eng/regulations) are subject to import permit requirements as governed by the *Export and Import Permits Act* (www.laws-lois.justice.gc.ca/eng/acts/E-19/).

Individuals who are planning to import products on the *Import Control List* for the purposes of an event as defined in this publication should familiarize themselves with the provisions of the *General Import Permit* regulations governing the importation for personal use of these products.

In cases where a personal importation exceeds the limits established in the *General Import Permit* regulations, individuals are encouraged to contact the CBSA to determine applicable import requirements and restrictions. In the case of eligible agricultural goods on the *Import Control List*, quantities of personal importations exceeding the limits set by the specific *General Import Permits* for personal use are governed by *General Import Permit No. 100 — Eligible Agriculture Goods* (www.laws-lois.justice.gc.ca/eng/regulations/SOR-95-37/index.html).

General Import Permit No. 1 — Dairy Products for Personal Use (SOR/95-40)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-40/index.html
General Import Permit No. 2 — Chickens and Chicken Products for Personal Use (SOR/95-39)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-39/index.html
General Import Permit No. 3 — Wheat and Wheat Products and Barley and Barley Products for Personal Use (SOR/95-396)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-396/index.html
General Import Permit No. 6 — Roses for Personal Use (SOR/97-80)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-97-80/index.html
General Import Permit No. 7 — Turkeys and Turkey Products for Personal Use (SOR/95-38)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-38/index.html
General Import Permit No. 8 — Eggs for Personal Use (SOR/95-42)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-42/index.html
General Import Permit No. 13 — Beef and Veal for Personal Use (SOR/95-43)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-43/index.html
General Import Permit No. 14 — Margarine for Personal Use (SOR/95-44)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-44/index.html
General Import Permit No. 20 — Wheat and Wheat Products and Barley and Barley Products (SOR/95-400)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-95-400/index.html
General Import Permit No. 19 (SOR/78-384)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-78-384/index.html
General Import Permit No. 102 — Yarn or Fabric (SOR/96-287)	http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-287/index.html

Appendix K – Bringing Your Event to Canada

REQUIREMENTS	NOTES / COMMENTS/LINKS
Event Organizer - Administrative	
Determine Canadian Location	Contact Business Events Canada: http://en-corporate.canada.travel/about-ctc/our-offices
Contact IECSP Regional Coordinator	www.cbsa-asfc.gc.ca/services/ie-ei/cmt-cre/contact-eng.html
Register your event with the Canada Border Services Agency (CBSA)	www.cbsa-asfc.gc.ca/services/ie-ei/notice-avis-eng.html
Organizing International Events in Canada - CBSA - Citizenship and Immigration Canada (CIC)	http://www.cbsa-asfc.gc.ca/services/ie-ei/mie-eim-eng.html www.cic.gc.ca/english/resources/publications/meeting.asp
Coming to Canada – Visa Requirements	www.cic.gc.ca/english/visit/visas.asp
CIC Special Events Unit	special.events@cic.gc.ca
Register your event with CIC	www.cic.gc.ca/meeting-rencontre/meetingForm_rencontreFormulaire-eng.aspx
Hiring Temporary Foreign Workers	www.hrsdc.gc.ca/eng/jobs/foreign_workers/index.shtml
Event Organizer - Registering your event with CBSA	
Complete: - on-line registration form; or - request for event recognition letter template	www.cbsa-asfc.gc.ca/services/ie-ei/notice-avis-eng.html http://www.cbsa-asfc.gc.ca/publications/dm-md/d8/d8-1-2-eng. html#a16
Information requirements: - Meeting/Trade Show/Convention or Incentive Travel Title - Date (s) - Location (Venue Name and Address) - Organizer Name & Contact Information - List (Type of Goods being imported) - Value of Goods being imported - Number of Participants - Is the event open to the public? - Customs Broker Name	What type of good am I bringing into Canada? Do they require a permit? Are they for sale, giveaways? Applicable Duty and or Taxes? Rates? If Applicable
Frequently Asked Question – Regulation	
International Events and Convention Services Program Temporary Importation	www.cbsa-asfc.gc.ca/publications/dm-md/d8/d8-1-2-eng.html www.cbsa-asfc.gc.ca/publications/dm-md/d8/d8-1-1-eng.html
Do I require a permit for goods being imported?	http://www.cbsa-asfc.gc.ca/publications/dm-md/d8/d8-1-2-eng. html#a7 http://www.international.gc.ca/controls-controles/about-a_pro-pos/impor/permits-licences.aspx?lang=eng

REQUIREMENTS	NOTES / COMMENTS/LINKS
Frequently Asked Question – Regulations	
Do my goods qualify for an exemption of duty?	http://www.cbsa-asfc.gc.ca/publications/dm-md/d8/d8-1-2-eng.html#a7
Do I qualify for CRA's Foreign Convention and Tour Incentive Program? Doing Business in Canada – GST/HST Information for Non-Residents Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases	www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/rbts/vstrs/fctp-eng.html www.cra-arc.gc.ca/E/pub/gp/rc4027/README.html www.cra-arc.gc.ca/E/pub/gp/rc4160/README.html
Do I need a work permit? Work Permit Frequently Asked Questions	www.cic.gc.ca/english/work/apply-who-nopermit.asp#bVisitors www.cic.gc.ca/english/helpcentre/results-by-topic.asp?t=17
General Immigration Questions and Answers	www.cic.gc.ca/english/helpcentre/index-featured-can.asp#tab1
Exhibitor/Participants	
Visitors to Canada Guide	http://www.cbsa-asfc.gc.ca/publications/dm-md/d8/d8-1-2-eng.html#a4
Business visitor Frequently asked Business Visitor Questions	www.cic.gc.ca/english/visit/business-arriving.asp www.cic.gc.ca/english/helpcentre/results-by-topic.asp?st=16.3
Entering Canada - Frequently asked questions related to inadmissibility	www.cic.gc.ca/english/helpcentre/results-by-topic.asp?st=8.1
Do I have a copy of the CBSA Recognition Letter for this event?	Contact the event organizer to determine if one has been provided. To obtain a Recognition Letter - www.cbsa-asfc.gc.ca/services/ie-ei/cmt-cre/contact-eng.html
Do I need a visa? Am I eligible for a visa? Visit as a tourist Visit on business How do I apply? Visit as a tourist Visit on business How much does a temporary resident visa cost? Single or multiple entry Where do I send my visa application? By mail Online I need help with my application, what services are available? Video on how to complete your "Application for Temporary Resident Visa" Visa Application Centres Do I need to provide Biometric information?	www.cic.gc.ca/english/visit/visas.asp www.cic.gc.ca/english/visit/apply-who.asp www.cic.gc.ca/english/visit/business-who.asp www.cic.gc.ca/english/visit/business/apply.asp www.cic.gc.ca/english/helpcentre/answer.asp?q=203&t=17 www.cic.gc.ca/english/information/offices/apply-where.asp www.cic.gc.ca/ctc-vac/getting-started.asp http://www.cic.gc.ca/english/department/media/multimedia/ video/complete-application/complete-application.asp www.cic.gc.ca/english/information/offices/vac.asp www.cic.gc.ca/english/visit/biometrics.asp
Returning goods to the United States	http://forms.cbp.gov/pdf/CBP_Form_4455.pdf
CBSA General Information mobile App	www.cbsa-asfc.gc.ca/mobile/menu-eng.html

