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(Emergency Goods COVID – 19)

Customs Notice 20-08

Ottawa, March 16, 2020

Revised April 7, 2020

Imported Goods for Emergency Use in Response to COVID-19

This Customs Notice is in effect until further notice.

1. This notice provides information on the use of the *Goods for Emergency Use Remission Order* (*“the Order”*), (C.R.C., c. 768), (the “Order”) and application of Tariff Item No. 9993.00.00 of the *Customs Tariff* in response to the COVID-19 pandemic.

Application

2. An emergency is defined in [the Order](#).

3. [The Order](#) in conjunction with Tariff Item No. 9993.00.00 allows for the relief of duty and tax for goods required for an emergency and are imported by or on behalf of federal, provincial or municipal entities involved such as centres for health care as well as by or on behalf of members of first response organizations such as police, fire and local civil defence groups, including medical response teams. As of April 6 2020, these goods may also be imported by or on behalf of public or private care residences, such as seniors’ residences, retirement homes, nursing homes and shelters.

4. Other persons than those listed in paragraph 3 are not eligible for this relief.

5. All goods for which relief is granted, shall be exported from Canada whenever they are no longer required except goods that are consumed or destroyed during the emergency. The requirement to export does not apply if the goods are permanently imported with applicable duties and taxes paid (i.e., [the Order](#) and Tariff Item No. 9993.00.00 are not used).

6. The *Temporary Importation (Tariff Item No. 9993.00.00) Regulations* waives the requirement to provide proof of export for goods consumed or destroyed in an emergency.

7. The administration of [the Order](#) and Tariff Item No. 9993.00.00 is the responsibility of the Canada Border Services Agency (CBSA).

8. As the goods are required on site quickly, the inspecting officer will, where possible, endeavour to expedite the clearance of the goods.

How to Apply

9. A Form B3-3 is required.

10. At time of import, special authorization code 73-2529 is to be entered in field 26 and "9993" should be entered in field 28 of Form B3-3.

11. No security deposit will be collected.

12. Importations may be subject to examination at the time of importation and to post-release verification for compliance with the Tariff Classification, Valuation, Origin and Marking programs, and any other applicable provisions administered by the CBSA.

Additional Information

13. For information regarding importations in response to an emergency, please contact the CBSA's computerized, 24-hour telephone service (Border Information Service) at **1-800-461-9999**, available free of charge throughout Canada; press "0" to speak directly with an agent during regular business hours, Monday to Friday (08:00 to 16:00 local time except holidays). From outside Canada call 204-983-3500 or 506-636-5064, long distance charges will apply. TTY is also available within Canada: **1-866-335-3237**. Contact Us at the CBSA website may also be accessed for information.

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