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APPLICABLE REGULATIONS OF CANADA RELATING TO THE TAX FREE AND DUTY FREE IMPORTATION OF ADVERTISING MATERIAL

Printed advertising matter, including folders, brochures, calendars, maps, posters, window transparencies and unframed photographs, also price lists and timetables issued by the airline or airlines of the Federal Republic of Germany are entitled to duty-free entry under Tariff Item 17205-1.

If they are furnished without charge for free distribution they are also exempt from the consumption or sales tax.

Ticket booklets, baggage tags and printed forms issued by the same organization and furnished to agents in Canada without charge are dealt with as being of no commercial value.