

Resale of Imported Articles

All imported articles, other than automobiles, must be retained by diplomatic and consular officers for a period of at least one year before they may be resold free of customs duties and taxes. If such articles are resold before the minimal period of one year, they are subject to the ordinary provisions of the Excise Tax Act (Canada) and the Customs Tariff, and a Customs and Excise appraiser of the Department of National Revenue shall determine the amounts payable in customs duties and taxes before their resale.

Gasoline

Diplomatic and consular officers may be exempt from federal sales tax on gasoline on the basis of reciprocity.

19.3. Exemption from Provincial Retail Sales Tax

The Canadian Government has entered into agreements with the Governments of British Columbia, Saskatchewan, Ontario, Newfoundland and Labrador to accept the identity cards issued by the Office of Protocol of the Department of External Affairs for the purpose of exemption of diplomatic and consular officers from provincial retail sales tax at the point of sale. The administrative procedures for obtaining such exemption in the other Provinces differ and the diplomatic or consular mission should contact the provincial offices of protocol for information.

Construction Materials

Diplomatic and consular missions and officers are not exempt from provincial retail sales tax on construction materials for the construction or the repair of real property because the contractors engaged to carry out the work are deemed to be the consumers of such construction materials and are, therefore, subject to taxation.

Gasoline

Administrative procedures for obtaining exemption on purchases of gasoline differ from one Province to another.

In Ontario and British Columbia, diplomatic and consular officers performing their functions in those Provinces are exempt from provincial retail sales tax on gasoline purchased for their personal use. The diplomatic or consular mission should apply to an oil company for credit cards issued in the names of the entitled persons. The provincial retail sales