

PART II
PRIVILEGES, BENEFITS, AND IMMUNITIES

19. Privileges and Benefits for Diplomatic and Consular Officers

19.1. Importation of Articles for Personal Use

Diplomatic and consular officers may import at all times articles for their personal use or the personal use of their dependents free of customs duties, taxes, and related charges other than charges for storage, cartage, and similar services.

Except for automobiles, applications for the importation of articles free of customs duties and taxes should be submitted, in duplicate, together with the common carriers' waybills, to the local Collector of Customs and Excise. For Heads of Diplomatic or Consular Mission, the applications must bear the diplomatic or consular mission's seal and the Head of Mission's signature. For other diplomatic or consular officers, the applications must bear the signature of the Heads of Mission or the signatures of designated diplomatic or consular officers on the Head of Mission's behalf.

19.2. Exemption from Federal Sales and Excise Taxes

Although indirect taxes that are normally incorporated in the price of goods or services are not subject to exemption under the Vienna Conventions, diplomatic and consular missions and officers are exempt, exceptionally, from federal sales and excise taxes on automobiles, spirits, wine, beer, tobacco, and printed matter distributed without charge for the promotion of tourism. However, it should be noted that for all other articles federal sales tax is not subject to exemption even if the amounts are indicated on the statements of account such as for purchases from manufacturers, instead of retailers, of construction materials, stationery, and so forth.

Automobiles

To obtain exemption on the purchase of automobiles, diplomatic and consular officers should submit to the local Collector of Customs and Excise form E207, Application for Customs Duty, Sales and Excise Tax Remission, in triplicate, and signed by the applicant and, if the applicant is other than the Head of Mission, also signed by the Head of Mission as indicating approval. The importation of automobiles not conforming to Canadian standards requires the prior permission of the Office of Protocol of the Department of External Affairs and, therefore, diplomatic and consular