

Revenue Canada  
Customs and Excise  
Excise Tax Administration Branch  
191 Laurier West  
Ottawa, Ontario  
K1A 0L5

Upon receipt of these applications, Revenue Canada will grant the appropriate exemptions.

These provisions do not apply in the case of a vehicle imported on first arrival by a member of the administrative and technical staff of a post (see Part I 6(b)).

N.B. Automobiles which are imported should conform to Canadian standards. Where Canadian specifications are not met, the Department of External Affairs should be notified and may recommend that the vehicle be admitted temporarily on condition that the mission concerned, guarantees the re-export of the vehicle upon the termination of the original owner's assignment to Canada. Under no circumstances may such non-conforming vehicles be disposed of in Canada.

(ii) Resale of vehicles purchased free of duties and taxes

Vehicles purchased duty and tax free whether manufactured abroad or made in Canada, must be retained for two years before they may be considered for resale without payment of duty and taxes. The period of two years is calculated from the delivery date of the motor vehicle to the applicant in Canada. Motor vehicles are subject to the ordinary provisions of the Customs Tariff and Excise Tax Act, if they are sold or otherwise disposed of in Canada without having been in the possession and use of the owner in Canada for a period of at least two years. In such cases, a Customs appraiser from Revenue Canada shall determine the amount payable in duties and taxes.

Provincial sales tax must be paid by the buyer, unless he has exemption privileges.

(iii) General Provisions

When a vehicle is sold, notice of the sale should be given to the Department of External Affairs by means of a Note.

In special circumstances, permission may be granted for the sale of a vehicle free of duty and taxes, before the expiry date of the two-year period. The waiving of duties and taxes may be granted by the Deputy Minister of Revenue Canada,