Excise and GST/HST Rulings
Directorate
Place de Ville, Tower A, 15th floor
320 Queen Street
Ottawa ON K1A 0L5

AMR Management Services
201 East Main Street
Suite 1405
Lexington, KY 40507

Attention: Mr. Glen Ellwood
Conference and Events Manager

Dear Mr. Ellwood:

Subject: GST/HST RULING
Importation Of Artwork For Events

Thank you for your email of February 6, 2012, concerning the application of the Goods and Services Tax (GST)/Harmonized Sales Tax (HST) to the temporary importation of artwork for the Association of Medical Illustrators Annual Conference.

HST applies at the rate of 15% in Nova Scotia, 13% in Ontario, New Brunswick, and Newfoundland and Labrador, and 12% in British Columbia. GST applies at the rate of 5% in the remaining provinces and territories.

All legislative references are to the Excise Tax Act (ETA) unless otherwise specified.

STATEMENT OF FACTS

The Association of Medical Illustrators will temporarily import artwork for use at their annual conference being held at the Delta Chelsea Hotel, Toronto, Ontario from July 23rd to 28th, 2012.

The majority of the artwork will be shipped to the conference site; however, some of the artwork may be transported to the conference by the artist.

There will be no sales of the artwork conducted in the process of the conference.

All of the artwork will be exported after the conference.
The Canada Border Services Agency (CBSA) has determined that when the artwork are imported, they may be classified under tariff item 9830.00.00 of the Customs Tariff, and that the requirements of the Foreign Organizations Remission Order, 1983 are met. In addition, the CBSA states that the event must not be open to the Canadian public at large, and that all goods must be exported from Canada within a reasonable time after the conclusion of the event.

RULING REQUESTED

You would like to know whether the importation of the artwork is a non-taxable importation for GST/HST purposes.

RULING GIVEN

Based on the facts set out above, we rule that the importation of the artwork is a non-taxable importation for GST/HST purposes.

This ruling is subject to the qualifications in GST/HST Memorandum 1.4, Excise and GST/HST Rulings and Interpretations Service. We are bound by this ruling provided that none of the above issues are currently under audit, objection, or appeal, that no future changes to the ETA, regulations or our interpretative policy affect its validity, and all relevant facts and transactions have been fully disclosed.

EXPLANATION

Generally, all goods imported into Canada are taxable for GST/HST purposes unless specifically relieved under the ETA and its regulations. There are, however, also a number of remission orders administered by the CBSA that provide full or partial GST/HST relief on imported goods where the conditions of those orders have been met. Because the CBSA has determined that the requirements of the Foreign Organizations Remission Order, 1983, are met in respect of the imported artwork, the goods are fully relieved of GST/HST.

This ruling is subject to the qualifications in GST/HST Memorandum 1.4, Excise and GST/HST Rulings and Interpretations Service. We are bound by this ruling provided that none of the above issues are currently under audit, objection, or appeal, that no future changes to the ETA, regulations or our interpretative policy affect its validity, and all relevant facts and transactions have been fully disclosed.


CRA publications and other tax information are available on our Web site at: www.cra.gc.ca
Duplex printing is being utilized as part of the CRA's commitment to sustainable development.
If you require clarification with respect to any of the issues discussed in this letter, please call me directly at 613-957-8220. Should you have additional questions on the interpretation and application of GST/HST, please contact a GST/HST Rulings officer at 1-800-959-8287.

Yours truly,

Kevin W. Smith
Border Issues Unit
General Operations and Border Services Division
Excise and GST/HST Rulings Directorate