



Trade Compliance Division  
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May 14, 2012  
*Amended June 1, 2012*

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William R. van de Sandt  
Director, Operations  
Indy Racing League  
4565 W – 16<sup>th</sup> Street  
Indianapolis, IN USA 46222

Dear Mr. van de Sandt:

Thank you for the letter dated November 2, 2011 concerning the upcoming INDYCAR Series. Please accept this letter as Canada Border Services Agency's (CBSA) official recognition of your event in Edmonton.

Based on the information provided, the INDYCAR Series will be held in **Edmonton, Alberta from July 16<sup>th</sup> to 22<sup>nd</sup>, 2012.**

*In addition to the INDYCAR Series, the **STAR MAZDA SERIES** will also be included over the same dates and at the same location and should receive the same considerations as the INDYCAR Series participants.*

*It is our understanding that this show is an exhibition/race and that none of the vehicles entering are for sale, modification or trade.*

Certain goods qualify for customs duty-free entry under tariff item No. 9993.00.00, Special Authority code 38-089N1663, and for relief from the Goods and Services Tax (GST) and excise taxes under paragraph 3 (i) of the Non-taxable Imported Goods (GST) Regulations.

This authorization applies to:

- (a) racing vehicles,
- (b) support vehicles for moving equipment to the event.

Paragraph 3 (i) refers to goods imported by non-residents under Items 38 and 41 of the Temporary Importation (Excise Levies and Additional Duties) Regulations. These two items read as follows:

Item 38- Cars, motorcycles, water-borne craft, aircraft, air-cushion vehicles snow vehicles and other conveyances, and repair parts and repair equipment therefore; all of the foregoing when for use in racing.

Item 41- Athletic equipment and apparel, and training and other equipment imported by non-resident teams or athletes, or their support personnel, for their use in connection with professional or organized amateur sports activities, but excluding goods provided for under item 38.

**The CBSA recognizes that the importations associated with this type of event are low risk for non-compliance of Customs. As such, it is recommended that the requirement to document the goods on a Temporary Admission Permit (Form E29B) or post a security deposit may be waived at the discretion of the inspecting CBSA officer.**

**This may include goods such as:**

1. Racing vehicles
2. Trailers and conveyances for moving racing vehicles
3. Repair parts and repair equipment such as tires, wheels and spare parts
4. Tools and portable shop equipment required to maintain a racing vehicle
5. Mobile accommodations, mobile kitchens, and related equipment when imported to support the racing team and support personnel and used to promote race related activities.
6. Safety vehicles such as first response vehicles and mobile medical unit and related equipment for use solely at the racing event
7. A maximum of three full fuel tanker trucks for each racing event. The fuel will be for use only in racing vehicles and not support vehicles. Following the race, any remaining fuel in the tanker trucks will be exported.
8. Television production trucks and related equipment to produce segments covering your racing events.

**Fuel in excess of the normal tank capacity of the racing vehicles, oil, grease, and other consumables are subject to payment of duties and taxes at time of importation into Canada. Listings of goods being imported should be prepared indicating description, quantity and values.**

Goods imported temporarily under tariff item 9993.00.00.00 cannot be sold, leased or further manufactured or processed while in Canada. The goods must be imported in a reasonable quantity pertaining to their use while in Canada. The goods must be exported within a reasonable time after the conclusion of the event. Should participants decide to give away, sell or otherwise dispose of any temporarily imported goods, they must contact the nearest Canada Border Services Agency office or their Customs Broker to arrange for the proper accounting for those goods. After the event, any goods that remain in Canada are subject to the payment of duties and taxes regardless of whether or not the goods are sold.

**Goods imported for free distribution or intended sale in Canada do not qualify for entry under tariff item 9993.00.00 and Form B3 must be submitted with the applicable duties and taxes paid on importation. A drawback may be claimed to obtain a refund of duties paid on those goods that are not sold and are identified upon export.**

Citizens of the United States do not need a passport or visa to enter Canada; however, they do require one to re-enter the United States by land only (an enhanced driver's licence will also be acceptable for land entries to Canada). **Please verify new requirements with the United States Border Patrol at [www.cbp.gov](http://www.cbp.gov).** If a participant is coming by air or marine a passport is required. If these documents do not contain a photograph, they will be asked for a driver's licence or other identification. Permanent residents of the U.S. who are not citizens should carry their U.S. Permanent Resident Card. Persons seeking admission to Canada other than citizens and permanent residents of the United States will be required to be in possession of a valid passport issued by their country of citizenship. Citizens of many countries also require a visitor visa in order to enter Canada. Persons who have been convicted of any criminal offences may be inadmissible to Canada. Individuals who are employed by Canadian employers or who import items to display and sell at events in Canada may require work permits.

For further information on these and other **Immigration** issues, you may contact Immigration officials at the nearest Canadian Embassy, High Commission or Consulate. You may also consult the Citizenship and Immigration Canada website at [www.cic.gc.ca](http://www.cic.gc.ca) or contact them in Canada at 1-888-242-2100 or in Ontario at 1-905-570-7238.

For non-resident businesses, a rebate of the Goods and Services Tax (GST) paid on certain goods and services may be available to them. Pamphlet RC4033, *General Application of GST/HST Rebates* outlines the rebate provisions for non-resident businesses and copies may be obtained from Canadian Consulate General offices, duty-free shops in Canada as well as the Canada Revenue Agency web site at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

A copy of this letter has been forwarded to various CBSA offices as advanced notification. **To facilitate border procedures at point of entry into Canada, we suggest a copy of this letter be given to each event participant who is importing goods for this event and that they be in possession of an itemized list of articles stating description, quantity and value for presentation to CBSA officials.** The goods that are being imported into Canada on a temporary basis should be listed separately from the goods that are being imported for giveaway, sale or as consumables while in Canada.

I am pleased to welcome your event to Canada. If I can be of any further assistance, please contact me. You may also wish to consult the Canada Border Services Agency web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

Yours truly,

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CBSA – Southern Alberta and Southern Saskatchewan District