

# WHAT YOU NEED TO KNOW WHEN BRINGING PRODUCT SAMPLES INTO CANADA

## Avoid delay or seizure with this checklist

- Take inventory: Create a list of what you want to bring to the show. Split the list into two sections:
  - a. Everything you intend to leave behind. Include anything you will use, destroy (consumables) or possibly sell while in the country.
  - b. Everything you will bring home
- If time permits, remove any products that you can purchase in the country you are entering. If an item (not your product for display, sample or sale) is to be consumed or used in the visiting country, it may require an entry. Cleaning supplies used at the exhibition booth is an excellent example of this. Otherwise, add these items to your consumables list (even if it is only one sheet of paper towel.)
- Determine if the remaining items are eligible for import. Are there any restrictions bringing your samples into the visiting country? Check with the applicable participating Government Agency or your customs broker.
- Ensure all samples meet marking regulations and are within the country's quantity and packaging requirements.
- Determine the best entry type for the sample. Speak to a customs broker about the import method that best meets your timeline requirements and cost reduction goals.
- Take note of the date of import as many temporary imports must be exported within a specified time frame.
- Bring your official exhibition documentation listing the date and location of the tradeshow you will be attending.

## Determine the restrictions for each of your trade show imports with this table

Importing into Canada	Souvenirs	Branded Paraphernalia	Office Machines and Equipment	Advertising Material	Commercial Samples and Apparel Samples	Display Goods
Description	Give-away items distributed to attendees of the event. (limited to the number of attendees)	Items for sale bearing the official registered symbol of a foreign organization.	Office equipment used for display or demonstration purposes.	Catalogues, price lists, trade notices and the like.	Commercial samples of *negligible value imported solely for the solicitation of orders for goods or services.	Goods being imported temporarily, not for sale, for lease, or for further manufacturing or processing.
Duty free?	Yes, If there is an applicable FTA that can be applied	Yes, unless goods are not exported.	Yes if exported within 18 months.	Most paper goods are conditionally duty free, any other materials may be duty free If there is an applicable FTA that can be applied	Yes	Yes if exported within 18 months.
GST Exempt?	No	Yes, unless goods are not exported.	Yes	No	*Yes if only one sample of each kind is displayed.	Yes if exported within 6 months.
Notes	Any souvenirs intended for sale or consumption in Canada must be accounted for on a B3.	The goods are required to be reported under a E29B or ATA Carnet. Upon export any goods remaining in Canada must be accounted for on a B3.	The goods are required to be reported under a E29B or ATA Carnet.	Any goods intended for sale or consumption in Canada must be accounted for on a B3.	*Negligible Value = if the duty payable is < \$2.00 CDN. Samples not for consumption may be made useless by marking, tearing, perforating, gluing or otherwise altering it, but not in such a manner as to destroy its usefulness as a sample, at customs discretion.  **Consumable samples may be made available in more than one quantity when the quantity and the manner in which they are packaged preclude their being used otherwise than as samples.	en route from one recognized event to another or accounted for and delivered into a bonded warehouse.  The goods are required to be reported under a E29B or Carnet.

Service fees and deposits for duty and or GST may be applicable.

## Why it is not a good idea to take samples in your suitcase without declaration

1. It's illegal: Everything that you are bringing into Canada for business purposes needs to be declared.
2. It can be seized or destroyed. Samples may be made useless by marking, gluing, tearing, etc. to make them useless for sale.
3. It can delay your journey. If Customs requires you to complete an entry while you are at the port of entry, it will take time to do so.