

Attestation - Returned Canadian Goods

To re-import goods to Canada duty-free, proof of export must be on file and duty drawback or relief must not have been granted. The goods must not have been advanced in value or improved in condition (e.g. altered, processed or repaired) when they were out of the country.

To re-import goods into Canada GST exempt, one of the following conditions must be met:

- 1) Goods are not normally subject to GST
- 2) The importer/exporter did not claim an Input Tax Credit (ITC) or GST refund on the goods

Record Keeping:

Importers are obligated to provide the following documents to CBSA upon request:

- Proof of export showing when the goods were originally exported and to whom;
- Statement certifying that when the goods were exported from Canada, duties relief or drawback was not claimed on the goods;
- Statement certifying that no GST refund has been made or received on the goods.

Attestation:

By completing and signing the below statements, the importer declares the subject goods meet the above conditions and are entitled to duty and/or GST relief and that the importer can provide the required documents to CBSA should they be requested. *NOTE: All records pertaining to the origin, classification and valuation of import entries must be kept on file for 6 years following importation.*

Importer

Broker

PF Collins International Trade Solutions
 #100, 251 East White Hills Road
 P.O. Box 5514
 St. John's, NL A1C 5W4
 consulting@pfcollins.com

Duty-Free Statement:

The goods mentioned on invoice _____ were exported from Canada during the month of _____ in the year _____, and no refund, drawback or exemption of customs duties and/or taxes has been granted or will be claimed.

Date: _____ Signature: _____

GST-Free Statement:

No GST has been refunded on the goods mentioned on invoice number _____

Date: _____ Signature: _____