



May 16, 2002

Royal Hamilton Yacht Club Inc.
2002 Europe Worlds
16 Kentmere Grove
Carlisle, Ontario
L0R 1H2

Attention: Mr. Rolf Essig
Organizer

Dear Mr. Essig,

Thank you for your letter of May 14, 2002 regarding the 2002 International Europe Dinghy Class World Championships and Olympic Qualifier that your organization will be holding at the Hamilton Harbour From August 20-September 3, 2002.

I am pleased to advise you that the use of Tariff Item 9993.00.00.00 is being extended to you for this event.

In addition, use of the Border to Show system is authorized.

However, the requirements of tariff item 9993.00.00.00 state that:

- a) The goods must not be for sale, lease or be altered in any shape or form while they remain in Canada
- b) The goods must be imported in a reasonable quantity pertaining to their use while remaining in Canada
- c) The goods must be exported within a reasonable time on conclusion of the event

- d) Should participants decide to give away, sell or otherwise dispose of any temporarily imported goods, they must contact the nearest Customs office or their Customs Broker to properly account for those goods. Any goods that remain in Canada after the event become liable for the payment of duties and taxes regardless of whether or not the goods are sold.

The fact that Kuehne & Nagel and H.O.C. Customs Brokers have been appointed to effect clearance of goods through Customs for this event is noted.

I recommend that any event participants who may be hand-carrying any goods be provided with a copy of this letter for presentation to Canada Customs officials at time of entry into Canada.

Some of the participants at this event may be eligible for a rebate of the GST they pay on certain goods and services obtained in Canada. I have enclosed a booklet outlining various rebate provisions. Additional copies of this booklet will be available at the convention center and can also be obtained from the Canadian consulate office and at any duty-free shop in Canada.

Once again, I am pleased to welcome you and your event to Canada. If I can be of any further assistance before or during your stay here, please feel free to contact me at 905-308-8709.

Yours truly

Anita Gray, Customs Border Services, Hamilton
cc: Kuehne & Nagel, H.O.C.