

Canada Customs and Revenue Agency  
Agence des douanes et du revenu du Canada

Master Painters Institute  
2800 Ingleton Avenue,  
Burnaby, BC V5C 6G

V6568-1 (CXF)  
V213610

Trade Administration Services  
333 Dunsmuir Street, 5th Floor  
Vancouver, B.C. V6B 5R4

Attention: Barry G. Law

February 9, 2000

Dear Mr. Law,

I am writing in response to your letter of November 1, 1999 concerning the importation of **paint and coating samples (architectural and industrial)** to be tested by your company. I understand the samples, in quart or gallon sizes, are sent to your company by courier from paint manufacturers in the United States and Canada and the value of each shipment does not exceed 520.00 Canadian. In the future samples may come from Mexico, Portugal, Ireland, and Australia These products are being tested to see if they meet or exceed the performance-based standards that your company sets for paint products. These standards were developed by the Master Painters Institute in conjunction with paint manufacturers and paint technologists.

These product samples include such items as: acrylic paints, lacquers, latex paints, floor paints, wood stains, stucco coatings, primers, urethanes and varnishes. Some of the lab tests to be performed on the samples are a gloss and sheen test, an alkali resistance test, a dry time test, a consistency test, a scrub test, a fineness of grind test, hiding power, a reflective test and a test to measure the amount of solids in the sample.

I understand that in all cases, some of each sample submitted is used for testing and is consumed, and some (less than half a pint) is retained in case of a later challenge. If any of the submitted sample is left, it is then sent to the British Columbia Paint Care Association for environmentally friendly disposal.

Successful product submissions are then published throughout North America in the MPI Approved Products List and the current version of this list is also available on the MPI web sites. One of the web sites provides the practical and technical aspects of today's paints and coatings and their professional application, as well as tips and suggestions for the general public. MPI also publishes a technical manual that is sent to all associations or institutions (architectural, public works, property managers and government officials) who are registered manual holders.

In the circumstances, the subject **paint and coating samples** qualify for duty free entry under **tariff item No. 9993.00.00** and **full relief of the GST (17-089Z1663)** and may be imported under the provisions of the Temporary Importation (Tariff Item No. 9993.00.00) Regulations. The Non-Taxable Imported Goods (GST) Regulations provides the GST relief for goods qualifying under **Item 17 (articles to be tested)** of the Schedule to the Temporary Importation Regulations.

**Therefore, the above paint and coating samples shall be released without Form F29B documentation and a security deposit shall not be required.**

Due to the fact that these samples could also enter under the Courier Imports Remission Order (as per Customs Memorandum D8-2-16) and since the value of the paint and coating samples is nominal, the requirement for proper proof of destruction (witnessed by a Customs officer) and payment of the applicable duties and taxes for what is consumed or left in Canada is waived.

This authorization is granted on condition that MPI keeps complete records of all paint and coating samples entering Canada and their disposition. This includes a breakdown of paint used in the testing process, paint remaining in Canada and evidence of disposal from the British Columbia Paint Care Association. Also, to ensure that these goods are imported for the purpose specified the Remissions Unit may conduct periodic audits as required.

If you have any questions or require further information please do not hesitate to contact me.

Yours truly,

Cara Foxton  
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Pacific Region  
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