Shipping Guidelines

Art Toronto operates using Tariff Item 9993.00.00.00 / Customs Memorandum D17-1-5 which gives the fair exhibitors a special status of being able to bring artworks duty-free temporarily across the border for on-site clearance by Art Toronto's official customs broker Academy Customs & Traffic Inc. Upon conclusion of the fair, all unsold artworks must be re-exported within the required time frame. For sold artworks remaining in Canada, HST (13% Harmonized Sales Tax) will apply.

To simplify the import process and ensure a smooth entry process, international exhibitors should follow the requirements outlined in the Customs Letter of Recognition. To receive a copy of this letter, please contact Emma Fried at Emma.Fried@informa.com.

For any specific scenarios such as driving artworks across the border, or hand-carrying artworks on plane, please contact our office directly for further information about trouble-free entry into Canada.

COVID-19 Entry Requirements

Travellers entering Canada must follow testing and quarantine requirements to keep everyone safe. Under certain conditions, you may be exempt from some requirements. To find out who qualifies for the fully vaccinated traveller exemption please visit the Canadian Border Services Agency (CBSA) website https://www.cbsa-asfc.gc.ca/contact/bis-sif-eng.html

Shipments

Please ensure shipments are clearly addressed to:

Art Toronto c/o Metro Toronto Convention Centre, North Building, Halls A,B 255 Front Street West Toronto, ON M5V 2W6 Canada

All shipments must include your exhibitor company name, booth number, mobile phone number, and cannot arrive at the MTCC prior to your assigned move-in date.

Customs and Shipping Information

For the convenience of exhibitors requiring customs clearance services, arrangements can be made with Academy Customs & Traffic Inc. Exhibitors requiring transportation and freight services, arrangements can be made with Museumpros, the Officials for Art

Toronto. Museumpros will be contacting exhibitors to see if and how they can assist with transporting exhibitors' goods to the fair.

For more information, please review the <u>Museumpros Import / Export Rate Sheet (PDF)</u>. To obtain a quote or receive additional information, please email <u>info@museumpros.com</u> or call +1 416 588-0568.

Museumpros together with Academy Customs & Traffic Inc. can provide the following services:

- All transportation arrangements, door-to-show site
- All modes transportation rate quotations
- Post the required bonds and securities with Canada Customs
- Customs clearance
- Co-ordinate and supervise delivery of your materials to the show site on the designated move-in day
- Provide on-site staff to advise and assist you on all aspects of customs and freight from move-in, for the event's duration, to move-out
- Prepare all customs and freight documentation for re-export
- Arrange and supervise outbound transportation from show
- Arrange Customs clearance and delivery, if required, at ultimate destination

Customs Regulations

Each exhibitor is responsible for the payment of any duties and taxes on their own shipment unless arrangements are made with the customs broker prior to the show. Exhibitors are responsible to Museumpros for all customs and freight charges incurred on their behalf.

For all sales at Art Toronto, exhibitors should charge their clients the full HST (Harmonized Sales Tax) amount of 13%. Exhibitors should avoid charging clients a flat, "tax included" rate on sales. It is important that your buying clients clearly understand the price of the artwork itself as well as the 13% tax that is due on top of the purchase price. The final sale price of an artwork should not be less than the value listed on the original import customs paperwork. Museumpros can answer any questions regarding the HST, as well as assist with remittance of this tax at the conclusion of the fair.

For the duration of the event, the exhibit premises are a Customs-bonded area. Therefore, no display items may be removed from the show area without the knowledge and consent of Museumpros, Canada Customs and Event Management. All international shipments will be customs cleared at the show site.