



Ottawa, August 11, 2010

MEMORANDUM D2-3-2

In Brief

FORMER RESIDENTS OF CANADA TARIFF ITEM NO. 9805.00.00

1. Pages 9-10 of this memorandum have been modified to remove the reference to “Used and second-hand mattresses” because it is not reflected in the legislation.
2. The issuing office information was modified on the references’ page.





Ottawa, February 13, 2009

MEMORANDUM D2-3-2

FORMER RESIDENTS OF CANADA TARIFF ITEM NO. 9805.00.00

This memorandum outlines and explains the conditions under which former residents of Canada, residents of Canada, Canadian government employees and Canadian Forces personnel may import goods for personal and household use after a minimum residency or absence abroad of one year.

Legislation

Tariff item No. 9805.00.00 as set out in the schedule to the *Customs Tariff* reads:

Goods imported by a member of the Canadian Forces, by an employee of the Canadian government, or by a former resident of Canada returning to Canada to resume residence in Canada after having been a resident of another country for a period of not less than one year, or by a resident returning after an absence from Canada of not less than one year, and acquired by that person for personal or household use and actually owned, possessed and used abroad by that person for at least six months prior to that person's return to Canada and accompanying that person at the time of their return to Canada.

"Goods" does not include goods that are sold or otherwise disposed of within twelve months after importation.

For the purpose of this tariff item:

(a) the provisions shall apply to either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and tobacco not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco if they are included in the baggage accompanying the importer, and no relief from payment of duties is being claimed in respect of alcoholic beverages or tobacco under another item in this Chapter at the time of importation;

(b) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) are not accompanying the person returning from abroad, they may be classified under this item when imported at a later time if they are reported by the person at the time of return to Canada; and

(c) any article which was acquired after March 31, 1977 by a class of persons named in this tariff item and which has a value for duty as determined under the *Customs Act* of more than \$10,000 shall not be classified under this tariff item.

Paragraph 133(g) of the *Customs Tariff*:

133. The Governor in Council may, on the recommendation of the Minister of Public Safety and Emergency Preparedness, make regulations

(g) for the purposes of tariff item No. 9805.00.00,

(i) exempting goods or classes of goods imported by any class of persons referred to in that tariff item from any of its requirements relating to the period during which goods must be owned, possessed or used abroad, and

(ii) substituting less exigent requirements relating to the period during which goods or classes of goods of that tariff item must be owned, possessed or used abroad by any class of persons referred to in that tariff item;

Section 84 of the *Customs Tariff*:

84. Goods that, but for the fact that their value for duty as determined under section 46 of the *Customs Act* exceeds the value specified under tariff item No. 9805.00.00, would be classified under that tariff item, shall be classified under Chapters 1 to 97 and their value for duty reduced by that specified value.

Tariff Item 9805.00.00 Exemption Order:

SOR/81-701
CUSTOMS TARIFF

Tariff Item 9805.00.00 Exemption Order

ORDER RESPECTING THE EXEMPTION OF CERTAIN
GOODS FROM CERTAIN REQUIREMENTS SPECIFIED IN
TARIFF ITEM NO. 9805.00.00

Short Title

1. This Order may be cited as the *Tariff Item 9805.00.00 Exemption Order*.
SOR/88-84, Part III.

Interpretation

2. In this Order,

"bride's trousseau" means goods acquired for use in the household of a newly married couple, but does not include vehicles, vessels or aircraft; (*trousseau de mariée*)

"wedding presents" means goods of a non-commercial nature received by a person as personal gifts in consideration of that person's recent marriage or the

anticipated marriage of that person within three months of the person's return to Canada. (*cadeaux de nocés*)

Exemption

3. The following goods are exempt from the six-month ownership, possession or use requirements set out in tariff item No. 9805.00.00 of the *Customs Tariff*:

(a) alcoholic beverages owned by, in the possession of and imported by a person who has attained the minimum age at which a person may lawfully purchase alcoholic beverages in the province in which the customs office where the alcoholic beverages are imported is situated;

(b) tobacco products owned by and in the possession of the importer;

(c) a bride's trousseau owned by, in the possession of and imported by a recently married person or a bride-to-be whose anticipated marriage is to take place within three months of the date of her return to Canada;

(d) wedding presents owned by, in the possession of and imported by the recipient thereof;

(e) any goods imported by a person who has resided abroad for at least five years immediately prior to returning to Canada and who, prior to the date of return, owned, was in possession of and used the goods; and

(f) goods acquired as replacements for goods that, but for their loss or destruction as the result of fire, theft, accident or other unforeseen contingency, would have been classified under tariff item No. 9805.00.00 of the *Customs Tariff*, on condition that

(i) the goods acquired as replacements are of a similar class and approximately of the same value as the goods they replaced,

(ii) the goods acquired as replacements were owned by, in the possession of, and used by a person prior to the person's return to Canada, and

(iii) evidence is produced at the time the goods are accounted for under section 32 of the *Customs Act* that the goods they replaced were lost or destroyed as the result of fire, theft, accident or other unforeseen contingency.

SOR/88-84, Part III. SOR/92-595, s. 2; SOR/94-784, s. 3.

EXCISE ACT, 2001 2002, c. 22

Section 32.(2)(j) and 35.(2)(c) as set out in the *Excise Act, 2001* reads:

(j) an individual who has imported the product for their personal use in quantities not in excess of prescribed limits; or

(c) a tobacco product that is imported by an individual for their personal use in quantities not in excess of prescribed limits;

STAMPING AND MARKING OF TOBACCO PRODUCTS REGULATIONS

5. (1) for the purposes of paragraphs 32(2)(j) and 35(2)(c) of the Act, the prescribed limit is five units of tobacco products.

(2) For the purposes of subsection (1), a unit of tobacco products consists of

(a) 200 cigarettes;

(b) 50 cigars;

(c) 200 tobacco sticks; or

(d) 200 g of manufactured tobacco.

SOR / 2003-288

GUIDELINES AND GENERAL INFORMATION

1. The provisions of tariff item No. 9805.00.00 apply to goods imported by Canadian Forces personnel, Canadian government employees, former residents of Canada and residents of Canada.

2. These persons are entitled to the benefits of tariff item No. 9805.00.00 when they return to Canada. Unless specifically exempted by the *Tariff Item 9805.00.00 Exemption Order*, all goods being imported must have been acquired by the person for personal or household use and have been actually owned, possessed and used abroad for at least six months prior to the person's return to Canada.

Absence Requirements

3. Persons who establish themselves as residents of another country for a period of at least one year may make return visits to Canada (as non-resident visitors) without jeopardizing their eligibility to claim under tariff item No. 9805.00.00 at the time of their final return to resume residence.

4. However, persons who do **not** establish themselves as residents of another country during their absence from Canada, such as those on extended vacations, voyages or world cruises, are eligible to claim goods under tariff item No. 9805.00.00 **only if** the duration of their absence is a continuous period of at least one year, without any return to Canada having been made during that time.

5. One year is interpreted as meaning from the anniversary date of departure to the same date the next calendar year (e.g. from January 1, 2008, to January 1, 2009).

6. Persons who are studying or working abroad for a period of less than one year are not eligible for the benefits of tariff item No. 9805.00.00 at the time of their final return to resume residence in Canada. These persons may not aggregate the time spent abroad (e.g. an athlete who spends six months in the United States and six months in Canada each year over a period of several years may not accumulate the time spent in the United States to qualify for the benefits of tariff item No. 9805.00.00).

Canadian Government Employees Recalled Early

7. Situations arise where employees of the Government of Canada are posted abroad for a minimum of one year but, due to circumstances beyond their control, the posting is terminated early. As a result, duties may be assessed on certain household goods or personal effects either because they do not meet the minimum ownership possession and use requirements of tariff item No. 9805.00.00 or because the person did not meet the minimum one-year absence requirement. It must be noted that there is no provision for remission of duties in such cases.

8. However, persons in this category are advised to discuss the particulars of their case with their employing department or agency. The Treasury Board of Canada Secretariat (TBS) has authorized deputy heads to reimburse employees for duties paid on goods that would have qualified for importation under tariff item No. 9805.00.00 had the posting not been terminated early. Certain conditions apply. For more information, refer to Directive 15, Section 15.36, of the Foreign Service Directives that are posted on the TBS Web site at www.tbs.gc.ca.

Listing Goods to be Imported

9. **Prior** to importation, former residents **must** prepare a detailed list **in duplicate** of all goods to be imported that indicates the make, model, serial numbers (where possible) and approximate value of each item. For general household items, a group listing and overall value is sufficient (e.g. kitchen utensils – \$000). The list should be divided into **two parts** showing which items are accompanying the owner at the time of return and which items are to arrive at a later date as “**goods to follow.**” This list must be presented to the border services officer at the **first port of entry** (POE) when the former resident arrives in Canada, even if no goods are being imported at that time. Instead of a list, Form B4A, *Personal Effects Accounting Document (list of goods imported)*, may be used.

10. **If no list** has been prepared, the former resident will be instructed by the border services officer to complete one **before** any further processing can be completed. When there are goods to follow, the list must be detailed enough in order to avoid any confusion when the shipment arrives, particularly if there are items of significant value.

11. It is suggested that former residents obtain an appraisal report from a qualified gemologist, jeweller or their insurance agent for valuable pieces of **jewellery** they intend to import. Such jewellery should be individually identified on the list of goods submitted to the Canada Border Services Agency (CBSA).

Accounting for Goods

12. To clear the former resident’s personal effects, the border services officer at the **initial POE** where the former resident enters Canada, shall prepare a Form B4, *Personal Effects Accounting Document (Settler, Former Resident, Seasonal Resident or Beneficiary)* based on the list of goods provided by the former resident. The list must show which goods are accompanying the former resident and which are to follow at a later date. Former residents who would like to speed up the process can complete a Form B4 in advance and present it to the border services officer when they arrive in Canada. Forms B4 and B4A are available in both official languages on the CBSA Web site at www.cbsa.gc.ca.

13. The border services officer will ensure that the former resident box is checked off and the date of arrival in Canada is indicated. The terms of importation should be explained, and the former resident must sign the Form B4. The officer must complete the shaded areas and date stamp both copies, as well as the list of goods.

Admissible Goods

14. Either spouse may claim free importation of personal and household effects under tariff item No. 9805.00.00, regardless of whether the goods are registered jointly or in one of the spouse’s names. Personal and household effects can include such items as the following:

- (a) apparel, household furniture and appliances, books, musical instruments, personal computers, bicycles, hobby tools, travel and utility trailers, pleasure boats and personal aircraft;
- (b) mobile trailers not exceeding 2.6 metres (9 feet) in width that the owner is personally capable of moving from place to place, motor homes and tool sheds or garages that do not attach to or form part of a dwelling;
- (c) commercial vehicles that have been and will continue to be used solely for personal transportation, and equipment imported exclusively for personal or hobby use; and
- (d) vehicles and goods that are jointly or individually owned by either spouse. Either spouse may claim and account for such goods (regardless of whether they are registered jointly or in one of the spouse’s names). In instances where one spouse qualifies as a former resident while the other qualifies as a settler, either spouse may claim the household and personal effects using tariff item No. 9805.00.00 or No. 9807.00.00, as the case may be.

Inadmissible Goods

15. The following are examples of goods that are not admissible under tariff item No. 9805.00.00 and are classified under the appropriate provision of the *Customs Tariff*:

- (a) goods for the accommodations of others, for sale or hire or for use in a business or manufacturing establishment or as contractors' outfits, such as office equipment and furniture, dental chairs, welding equipment, metal and woodworking machines, vehicles and trailers for commercial use;
- (b) livestock, machinery and equipment for use on a ranch or farm;
- (c) houses and buildings used as dwellings or residences, large trailers used as residences of any type or nature that require a special permit and highway escort to be moved from place to place;
- (d) company-owned and leased vehicles (as well as any other leased goods);
- (e) goods that are shipped to Canada while the owner continues to live or travel abroad (alternatively, they may be placed in "bonded storage"); and
- (f) goods stored abroad or shipped to Canada for bonded storage before all of the ownership, possession and use requirements have been met (the time spent in transit or in storage abroad or in Canada cannot be included when calculating the six-month period of possession or use).

Value Limitations

16. If an article meets all the conditions of tariff item No. 9805.00.00 but its value for duty exceeds \$10,000, it is **not** classified under tariff item No. 9805.00.00. Instead, section 84 of the *Customs Tariff* applies and the article is classified under Chapters 1 to 97 of the *Customs Tariff*, and its value for duty is reduced by \$10,000. Duties therefore apply only to the portion of the value that exceeds \$10,000.

17. In the case of an automobile, duty and goods and services tax/harmonized sales tax (GST/HST) apply to the portion of the value in excess of \$10,000, and excise taxes remain payable **in their entirety** on the air conditioning unit and on any excess weight of the vehicle.

18. Form B15, *Casual Goods Accounting Document*, is to be used to account for the vehicle and a cross-reference should be made to the Form B4 number.

19. The 12-month retention period applies to the vehicle in the usual manner.

Ownership, Possession and Use

20. For the purpose of tariff item No. 9805.00.00:

(a) "Ownership" means that the former resident has acquired, by purchase or other means, the legal right to have goods as personal property and to exercise control over their use and disposition. Goods that are leased do not qualify.

(b) "Possession" means that the former resident has, in person, physically accepted the goods.

(c) "Use" means that the former resident has actually put the goods into an action or service for a purpose for which they were designed or intended.

(d) The "six month" stipulation is waived in respect of goods imported under tariff item No. 9805.00.00 if the following applies:

(i) the person resided abroad for at least five years immediately prior to returning to Canada to resume residence and the goods were actually owned, possessed and used abroad by the person (for any period of time) prior to the date of his or her return; or

(ii) the goods were acquired as replacements for goods that, except for their loss or destruction as the result of fire, theft, accident or other unforeseen contingency, would have qualified for importation under tariff item No. 9805.00.00. In order to be eligible under this provision, the replacement goods must be of a similar class and of approximately the same value as the goods they replaced, and the person must be able to substantiate the authenticity of the circumstances. Further, the replacement goods must have been owned, possessed and used by the person before his or her return to Canada.

(e) The "use" requirement and the "six month" stipulation are waived in respect of the following goods imported under tariff item No. 9805.00.00:

(i) alcoholic beverages owned by, in the possession of and imported by a person who has attained the minimum age at which a person may lawfully purchase alcoholic beverages in the province or territory in which the CBSA office where the alcoholic beverages are imported is situated;

(ii) a bride's trousseau owned by and in the possession of a recently married person or a bride-to-be whose anticipated marriage is to take place within three months of the date of her return to Canada; and

(iii) wedding presents owned by, in the possession of and imported by the recently married recipient or the person whose anticipated marriage is to take place within three months of the date of recipient's return to Canada.

- (f) All remaining requirements of tariff item No. 9805.00.00 apply in the usual manner.

Shipping Goods to Canada

21. When shipping goods to Canada, special effort should be made to ensure that the arrival of the goods coincides with or follows the owner's return to Canada. Goods arriving in advance of the owner's return will be held at a sufferance warehouse for a period of only 40 days, after which time they will be treated as unclaimed.
22. If goods cannot be claimed within the 40-day time limit, it is the owner's responsibility to request an extension, prior to the expiration of the time limit, at the local CBSA office. If no extension has been granted, the local CBSA office will issue a Form E44, *Notice – Unclaimed Goods*. The goods must be claimed within 30 days from the date the Form E44 was issued or they will become forfeit to the Crown. Once the goods become forfeit to the Crown, they are subject to disposal and can no longer be claimed by the owner. Extensions can be granted for a period of up to four years. When the owner arrives in Canada to clear the goods, only those items that meet all of the criteria of tariff item No. 9805.00.00 before their shipment to Canada may be claimed under that item.
23. Former residents who are transporting their own personal goods using a private or rented vehicle must have them cleared at the first point of arrival in Canada.
24. There are cases where persons residing abroad wish to ship goods to Canada for long-term storage, pending their own return to Canada at some future time. In such cases, it is the responsibility of the owner to make suitable arrangements with the shipping agent to have the goods placed in "bonded storage" in Canada. Goods may remain in bonded storage for only four years and premium rates are usually assessed by private firms for this service. When the owner arrives in Canada to process the clearance of the goods, only those items that met all of the criteria of tariff item No. 9805.00.00 before their shipment to Canada may be claimed under that tariff item.
25. Former residents' effects arriving by commercial carrier and going forward in bond to an inland destination for clearance will be manifested on a Form A8A (B), *Cargo Control Document*. If the commercial carrier is not covered by a general authorization, the carrier must obtain a single trip authorization (refer to Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*, for bonding regulations). Former residents may also choose to obtain clearance of their goods by presenting themselves at the POE rather than having the goods forwarded to an inland destination.
26. Former residents' effects going forward in bond are not required to be delivered to a highway sufferance warehouse but may proceed directly to the CBSA office at the destination.

Goods to Follow

27. When "goods to follow" arrive, they will be released to the former resident on presentation of the original Form B4 to the border services officer. The officer will initial and date the items being released on the former resident's copy of the Form B4.
28. Only goods that were declared and listed as "goods to follow" on the former resident's original Form B4 are eligible for duty- and tax-free importation at a later time, under tariff item No. 9805.00.00. There is no time limit for importing "goods to follow" that were declared on arrival and listed on the Form B4. Any discrepancy between what was declared on the Form B4 and the goods to follow should be questioned. Goods that were not declared on the initial entry as "goods to follow" are subject to regular import assessments.
29. When CBSA clearance is requested for "goods to follow," the former resident must present the original Form B4 that was prepared at the initial POE. If the former resident does not have the Form B4, the border services officer must contact the initial POE to request a copy of the Form B4 that was kept on file. All attempts to trace the original Form B4 must be made.

Retention Period

30. Goods imported under tariff item No. 9805.00.00 or goods that have benefited from a reduction in their value for duty under section 84 of the *Customs Tariff* that are sold or otherwise disposed of in Canada within 12 months after importation are subject to repayment of the duties initially exempted on the first \$10,000. However, credit will be accorded for each full month the item was retained.

Note: If the value of the vehicle at time of importation was under \$10,000 and it was therefore exempted from the payment of excise taxes (e.g. air conditioner, excess weight), such excise taxes also become payable in their entirety if the vehicle is sold or disposed of within 12 months after importation.

Penalty Information

31. A false declaration or failure to comply with the conditions of importation under the provisions of tariff item No. 9805.00.00 may result in the assessment of duties, penalties and/or seizure action.

Additional Personal Exemption

32. Former residents are also eligible to claim a personal exemption for goods up to a value of \$750, free of duties. For further information on personal exemptions, refer to Memorandum D2-3-1, *Personal Exemption for Residents Returning to Canada*.

Alcohol and Tobacco

33. Subject to the quantity limits in each case, former residents can include alcohol and tobacco in either tariff item No. 9805.00.00 or the personal exemption entitlements

(see paragraph 33), but not both. In addition, the alcohol and tobacco must accompany the former resident on arrival in Canada.

Alcoholic Beverages

34. Former residents who have attained the legal age as prescribed by the provincial or territorial authority where they arrive in Canada can import alcoholic beverages. Travellers may include as part of the personal exemption **one** of the following;

- (a) 1.5 litres of wine (53 imperial ounces);
- (b) 1.14 litres (40 oz.) of alcohol;
- (c) a total of 1.14 litres of wine and alcohol; **or**,
- (d) up to 8.5 litres of beer or ale, i.e., 24 bottles or tins of 12 fluid ounces (355 ml).

35. Minimum ages for the importation of alcoholic beverages as prescribed by provincial or territorial authority are as follows:

- (a) 18 years for Alberta, Manitoba and Quebec; and
- (b) 19 years for Yukon, the Northwest Territories, Nunavut, British Columbia, Saskatchewan, Ontario, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

36. If former residents intend to ship alcoholic beverages to Canada (e.g. the contents of a bar or wine cellar), they should contact the appropriate provincial or territorial liquor board authority, prior to shipment, so that provincial fees and assessments can be paid in advance. In order to obtain release of the shipment in Canada, they must produce a copy of the provincial receipt and pay the applicable CBSA assessments.

Tobacco Products

37. Former residents can include in tariff item No. 9805.00.00 or their personal exemption up to:

- (a) 200 cigarettes;
- (b) 50 cigars;
- (c) 200 grams of manufactured tobacco; **and**
- (d) 200 tobacco sticks.

38. If former residents include cigarettes, tobacco sticks or manufactured tobacco in their personal allowance, a partial exemption may apply. They will have to pay a special duty on these products **unless** they are marked “CANADA – DUTY PAID • DROIT ACQUITTE.” You will find Canadian-made products sold at duty-free stores are marked this way.

39. Excess quantities of alcohol and tobacco are subject to high importation costs as provincial fees and taxes are assessed in addition to the duties that apply. In some cases, provincial limits may also apply. An allowance will be

given for products that are marked “CANADA – DUTY PAID • DROIT ACQUITTE” when border services officers calculate the amounts owing. Canadian-made products sold at Duty-free Shops are marked in this manner. An example of a situation where the minimum duty applies is in the case of a returning resident who has purchased U.S. cigarettes in the United States or at a U.S. Duty-free shop and who is including these cigarettes in his 7-day personal exemption.

40. The law in Canada (also) limits the quantity of tobacco products that may be imported (or possessed) by an individual for personal use if the tobacco product is not packaged and stamped, “CANADA DUTY PAID • DROIT ACQUITTE” (in accordance with the *Excise Act, 2001*). The limit is currently five units of tobacco products. One unit of tobacco products consists of one of the following:

- (a) 200 cigarettes;
- (b) 50 cigars;
- (c) 200 grams (7 ounces) of manufactured tobacco; **or**
- (d) 200 tobacco sticks.

Currency and Monetary Instruments

41. All importations and exportations of monetary instruments equal to or greater than CAN\$10,000 (or the equivalent in a foreign currency), whether in cash or other monetary instrument, **must** be reported to the CBSA at the time of the former resident’s arrival in Canada. Refer to the CBSA publication *Crossing the Border With \$10,000 or More?* for more information.

Requirements of Other Government Departments

42. The CBSA assists other government departments in controlling the importation of certain items into Canada such as firearms and weapons, replica firearms, explosives, fireworks and ammunition, food, plants, animals, as well as certain food and animal products, used or second-hand mattresses, prohibited goods, medications and cultural property. This list is not all encompassing but provides some examples of goods that are controlled, restricted or prohibited. More information may be obtained by contacting the CBSA:

Partnerships Division
 Border and Compliance Programs Directorate
 Admissibility Branch
 Canada Border Services Agency
 150 Isabella Street
 Ottawa ON K1A 0L8
 Fax: 613-946-1520

Firearms and Weapons

43. Canada has stringent regulations on firearms and weapons. It is important that former residents planning to bring a firearm or weapon into Canada contact the Canada Firearms Centre for information **before** importing it. For

information, call **1-800-731-4000** or visit the Canada Firearms Centre Web site at www.cfc-cafc.gc.ca.

44. For more information on this subject, refer to Memorandum D19-13-2, *Importing and Exporting Firearms, Weapons, and Devices – Customs Tariff, Criminal Code, Firearms Act, and Export and Import Permits Act*.

45. Replica firearms are designed or intended to resemble a firearm with precision. They are classified as prohibited devices and cannot be imported into Canada.

46. Mace or pepper spray that is used for the purpose of injuring, immobilizing or otherwise incapacitating any person is considered a prohibited weapon. Therefore, these products cannot be imported into Canada. Aerosol or similar dispensers that contain substances capable of repelling or subduing animals are not considered weapons if the label of the container specifically indicates that they are for use against animals.

Explosives, Fireworks and Ammunition

47. Importation of explosives, including ammunition, fireworks, gunpowder and signal flares, is regulated under the *Explosives Act*, which is administered by Natural Resources Canada. Refer to Memorandum D19-6-1, *Administration of the Explosives Act and Regulations*, for more information or contact Natural Resources Canada:

Explosives Regulatory Division
Natural Resources Canada
1431 Merivale Road
Ottawa ON K1A 0G1

Telephone: 613-948-5200
Fax: 613-948-5195

Web site: www.nrcan.gc.ca

Vehicles

48. There are restrictive importation rules for vehicles such as motor homes, trailers, trucks and cars that are less than 15 years old and for buses manufactured on or after January 1, 1971. Under the North American Free Trade Agreement (NAFTA), vehicles from the United States can be imported only if they meet Transport Canada's strict safety and emission standards, or if they can be modified to meet these standards after importation.

(a) Not all vehicles that are manufactured to meet **U.S. safety standards** can be imported into Canada. Before importing a vehicle, former residents are responsible for determining whether it can be modified to meet Canadian standards after importation. Vehicles that cannot be modified to meet Canadian standards cannot be imported.

(b) For information on importing a vehicle originally manufactured to meet U.S. safety and emission

standards, and on the federal registration fees that apply, call the Registrar of Imported Vehicles:

1-888-848-8240 (toll-free within North America)
416-626-1803 (from outside North America)

(c) Vehicles less than 15 years old and buses manufactured on or after January 1, 1971, that were manufactured to meet the safety standards of a country other than the United States or Canada cannot be imported into Canada. Some exceptions apply if the vehicle is imported temporarily.

(d) Former residents should contact the following office if they are considering importing such a vehicle:

Road Safety and Motor Vehicle
Regulation Directorate
Transport Canada
330 Sparks Street
Ottawa ON K1A 0N5

Telephone: **1-800-333-0371** (toll-free within North America)
613-998-8616 (from outside North America)

(e) The vehicle may be subject to provincial or territorial sales tax. For more information, contact the department of motor vehicles of the appropriate province or territory. Also, before bringing such a vehicle into Canada, former residents should check with the customs authority of the country from which they will be exporting the vehicle because there may be additional requirements.

Prohibited Consumer Products

49. The *Hazardous Products Act* prohibits the importation of consumer products that could pose a danger to the public (e.g. baby walkers, jequirity beans that are often found in art or bead work). Former residents should be aware of consumer products that have safety requirements in Canada. Many of these safety requirements are stricter than requirements for other countries. For more information about prohibited and restricted products, contact Health Canada:

Telephone: **1-866-662-0666** (toll-free in Canada)
613-952-1014 (from all other countries)

Web site: www.healthcanada.gc.ca

Importation of Food, Plants and Animals

50. The Canadian Food Inspection Agency (CFIA) has a mandate to safeguard Canada's food supply and the plants and animals upon which safe, high-quality food depends. It has put into effect controls, restrictions and prohibitions on the entry of food, plants, animals and their products. Former residents will need certificates or permits to import some of these goods. For more information, consult the Automated

Import Reference System (AIRS) on the CFIA Web site at www.inspection.gc.ca.

Food Products

51. The requirements, restrictions and limits that apply to importing meat, eggs, dairy products, honey, fresh fruits and vegetables and other food from around the world into Canada are complex (e.g. root crops may be regulated, potatoes are prohibited entry). Former residents can avoid problems by not bringing such goods into Canada.

52. The CFIA and Foreign Affairs and International Trade Canada have set limits on the quantity and/or dollar value of certain food products that can be brought into Canada free of duty. Unless an import permit is obtained from Foreign Affairs and International Trade Canada, quantities of these products over and above the established limits will be subject to a higher rate of duty (ranging from 150% to 300%).

Plants

53. Plants are potential carriers of insects and disease. For this reason, border services officers help the CFIA control the entry into Canada of plants such as houseplants, including the earth, soil, sand and all other related matter in which they are planted or packed.

54. Houseplants being imported from the continental United States as part of a former resident's baggage or with household effects may enter without phytosanitary certificates or import permits. **Houseplants are defined as plants commonly known and recognized as houseplants, grown or intended to be grown indoors.** These do not include bonsai plants.

55. All other plants from the United States require a phytosanitary certificate from the United States Department of Agriculture and an import permit from the CFIA. Refer to Memorandum D19-1-1, *Food, Agricultural Inputs and Agricultural Products*, for more information.

56. To import plants from other parts of the world, former residents may need to obtain an import permit from the CFIA **in advance**. They may also require a phytosanitary certificate issued by the phytosanitary authorities of the country of origin (e.g. plant protection/quarantine authorities).

57. Permits are needed to import orchids and cacti controlled by the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). For more information, contact the CITES office (see paragraph 65).

Animals

58. Cats and dogs younger than three months old from any country and ferrets younger than three months old from the United States may be imported without submitting any documentation; however, these animals must be examined

by a CFIA-authorized veterinarian if they appear unhealthy. Although there are no documentation requirements, former residents may wish to carry proof of birth to verify the age of the animal. If a former resident uses an **assistance dog** that is certified as a guide, hearing or other service dog, he or she can import it without any restrictions as long as he or she accompanies the dog to Canada.

59. Cats and dogs from any country and ferrets from the United States that are older than three months may be imported if the former resident is accompanying the animals and can provide a certificate signed and dated by a licensed veterinarian for each pet. The certificate must clearly identify the animal by breed, age, sex, colouring and any distinguishing marks. It must also show that the animal has been vaccinated against rabies within the last three years. Animal tags are not accepted in lieu of certificates. Ferrets of any age from any country other than the United States require an import permit issued by the CFIA. Unaccompanied dogs between the ages of three and eight months from any country have specific documentation requirements. These requirements can be found on the CFIA Web site at www.inspection.gc.ca.

60. Permits are needed to import certain animals controlled by CITES, such as butterflies. If former residents plan to import animals other than cats and dogs from the United States, or animals of any kind from other countries, they should refer to the AIRS section on the CFIA Web site at www.inspection.gc.ca or contact the CITES office (see paragraph 64).

61. To import three or more dogs, former residents must obtain a permit to import animals and an official zoosanitary export certificate, in addition to the veterinary certificate of rabies vaccination. The animals will also have to be detained at the first point of arrival pending authority to release from the CFIA.

62. All animals coming from other parts of the world have special requirements that may include an import permit or zoosanitary export certificate, and they may also be subject to quarantine requirements. Refer to Memorandum D19-1-1 for more information.

63. Permits are required to import insects and butterflies controlled by CITES.

Endangered Species

64. The CBSA also assists Environment Canada with the implementation of the administration of the *Wild Animal and Plant Protection and Regulation of International and*

Interprovincial Trade Act, the legislative vehicle by which Canada meets its obligations under CITES. CITES is an international agreement that protects species of animals and plants that are or may be threatened with extinction by regulating their international trade. These restrictions extend to their parts and to products made from their fur, skin, feather, bone or other parts. Refer to Memorandum D19-7-1, *Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)* for more information.

65. Former residents importing goods that are listed on the CITES Control List should first refer to the CITES Web site because some species imported for non-commercial purposes only are exempt from the requirements of the CITES permit requirements.

Note: Former residents should report any CITES-controlled species they plan to import even if no CITES permits are required. For more detailed information, contact the CITES office.

CITES
Environment Canada
Telephone: **1-800-668-6767**
Web site: **www.cites.ec.gc.ca**

Prohibited Goods

66. Former residents cannot import prohibited goods such as obscene material, hate propaganda and child pornography into Canada.

67. The *Hazardous Products Act* prohibits the importation of consumer products that could pose a danger to the public (e.g. baby walkers, jequirity beans that are often found in art or bead work). Former residents should be aware of consumer products that have safety requirements in Canada. Many of these safety requirements are stricter than requirements for other countries. For more information about prohibited and restricted products, contact Health Canada:

Telephone: **1-866-662-0666** (toll-free in Canada)
1-613-952-1014 (from all other countries)
Web site: **www.healthcanada.gc.ca/cps**

Public Health

68. If former residents are suffering from a communicable disease upon your return to Canada, or if they have been in close contact with someone with a communicable disease, they are obligated to inform a border services officer or a quarantine officer, who can determine if they require further assessment. If they have been ill while travelling or become ill after their return to Canada, they must inform their doctor that they have travelled abroad, where they were and what, if any, treatment or medical care they received (e.g. medications, blood transfusions, injections, dental care, surgery).

Health products (drugs)

69. There are restrictions on the quantities of medications that former residents are eligible to bring into Canada. Health Canada allows the import of a prescription drug if the quantity does not exceed a 3-month supply and the medication is in the original container. For more information, visit Health Canada's Web site at **www.hc-sc.gc.ca**.

Cultural Property

70. Certain antiquities or cultural objects considered to have historical significance to their country of origin cannot be brought into Canada without the appropriate export permits. Before importing such items, former residents should contact the Department of Canadian Heritage:

Movable Cultural Property
Canadian Heritage
15 Eddy Street, 3rd floor
Gatineau QC K1A 0M5
Telephone: 819-997-7761
Fax: 819-997-7757
Web site: **www.pch.gc.ca**

Items Imported for Commercial Use

71. Former residents may have to meet several government requirements and must pay regular duty and taxes on any goods they import for commercial use, including the following:

- (a) farm equipment;
- (b) vehicles;
- (c) other capital equipment for use or to be used in construction, contracting or manufacturing; and
- (d) other goods for use or to be used commercially or in a trade.

Provincial Sales Tax

72. Provincial sales tax might apply to goods. Former residents should contact the provincial authority where they intend to reside for more information.

REFERENCES

<p>ISSUING OFFICE – Traveller Border Programs Division Border Programs Directorate Programs Branch</p>	<p>HEADQUARTERS FILE – H.S. 9805.00, H.S. 9805-0</p>
<p>LEGISLATIVE REFERENCES – <i>Customs Tariff</i> <i>Excise Act, 2001</i></p>	<p>OTHER REFERENCES – D2-3-1, D3-1-1, D9-1-7, D19-1-1, D19-6-1, D19-7-1, D19-13-2</p>
<p>SUPERSEDED MEMORANDA “D” – D2-3-2, July 4, 2008</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

