



Importing Non- Commercial Goods by Mail

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This publication is only an overview of the laws, restrictions and entitlements that affect the importation of non-commercial goods by mail into Canada. Legislation always takes precedence and should be consulted for exact information. The information in this publication was accurate when it was published; however, legislative provisions and requirements can change at any time. The Canada Border Services Agency makes every effort to provide timely updates.

Table of Contents

- Is this publication for you?3
- What does the exporter have to do?3
- What mail items are duty- and/or tax-free?3
 - Gifts worth \$60 or less.....4
 - Mail items worth \$20 or less4
- What duties and taxes do you have to pay?4
 - Duties.....4
 - Goods and services tax (GST)4
 - Harmonized sales tax (HST)5
 - Provincial sales tax (PST) and tobacco tax.....5
 - Canada Post handling fee5
- How do you pay the duties and taxes you owe?.....5
- Where does the CBSA process the mail?6
- How does the CBSA process the mail?6
 - Duty- and tax-free mail.....6
 - Duty and tax owing on mail.....6
- What if you question the amount you owe?.....7
 - Asking for a reassessment7
 - Asking for an adjustment7
- How do you return goods to the sender?7
- What items cannot be imported?8
- Can you import firearms by mail?8
- What is a non-mailable item?9
 - Importing intoxicating liquor by mail9
- How do you import controlled goods?.....9
 - Examples of controlled goods9
- More information 10

Is this publication for you?

You will find the information in this publication helpful if you are planning to send **non-commercial** goods to Canada by mail.

Non-commercial goods are:

- for your individual use and not for resale; and
- not for commercial, industrial, occupational, institutional or other similar use.

This publication explains the Canada Border Services Agency's (CBSA) requirements and procedures for processing non-commercial international mail that arrives in Canada, including letters and packages.

Note

All amounts quoted are in Canadian dollars. For the purposes of this publication, **duties and taxes** include the goods and services tax (GST) or harmonized sales tax (HST) and applicable provincial sales tax (PST).

For information on how to import **commercial** goods by mail, see the CBSA publication called *Guide to Importing Commercial Goods*. For more detailed technical information, refer to the memoranda [D5 series](#).

What does the exporter have to do?

The CBSA considers the person sending the mail item to be the exporter. Exporters must complete a written declaration and attach it to the mail item they are sending to Canada. Countries that participate in the Universal Postal Convention use a standard customs declaration form.

Canada is one of 190 countries that support this Convention. It requires exporters to attach a standard customs declaration form to all items they ship by mail that contains goods. In this declaration, the exporter must ensure that the complete name and address of the sender and intended recipient appear legibly on the item in either English or French. The exporter should also accurately describe the goods, state their origin and report their value.

A false or incomplete declaration could result in unnecessary delays in processing the shipment or in enforcement action by the CBSA.

What mail items are duty- and/or tax-free?

You don't have to pay duties and taxes if your mail item is:

- a gift worth \$60 or less; or
- an item worth \$20 or less.

Gifts worth \$60 or less

A gift sent by a friend or family member abroad to a person in Canada is exempt from duties and taxes as long as the gift is worth \$60 or less. Alcoholic beverages, tobacco products and advertising material do not qualify for this gift exemption.

The declaration should clearly identify the goods as a gift and should include a gift card or tag to avoid any misunderstanding. For gifts worth more than \$60, you have to pay duties and taxes on the amount over the \$60 exemption.

For example, if you receive a gift from overseas worth \$100, only \$60 of the gift's value qualifies for the gift exemption. You will have to pay duties and taxes on the remaining portion of the value, in this case \$40

Mail items worth \$20 or less

If the goods you import by mail are worth \$20 or less, they may be duty- and/or tax-free.

The following goods **do not** qualify for this exemption:

- alcoholic beverages, cigars, cigarettes and manufactured tobacco;
- books, periodicals or magazines if the publisher should be registered for the GST but is not (for more information, see the Canada Revenue Agency publication called *GST/HST Information for Suppliers of Publications*); and
- goods you ordered or bought from a Canadian retailer or intermediary, but which were mailed directly to you from outside Canada.

When you import goods worth more than \$20 that do not qualify for the gift exemption, you have to pay duties and taxes on the entire value. You cannot combine the \$60 gift exemption and the \$20 exemption for the same goods.

What duties and taxes do you have to pay?

Duties

The CBSA calculates any duties owing based on the value of the goods in Canadian funds. The duty rates vary according to the type of goods you are importing and the country from which they came or were made in. Depending on the goods or their value, some other taxes may apply, such as excise duty or excise tax on luxury items like jewellery.

Under the North American Free Trade Agreement (NAFTA), duties on various goods imported from the United States and Mexico have been eliminated. The NAFTA rates apply when the goods you are importing are made in the United States or Mexico.

Goods and services tax (GST)

You have to pay the GST on most goods you import into Canada. This is to make sure the imported goods are taxed in the same way as those sold or provided in Canada. The CBSA calculates the GST on

the mail item's **duty-paid value**. This is the total value converted to Canadian funds, plus any duties that apply.

Harmonized sales tax (HST)

The Government of Canada has entered into agreements with certain provinces to collect the HST at a rate of 13 percent. If you live in a participating province, you will have to pay the HST instead of the GST. The CBSA calculates the HST the same way as the GST. The tax you pay is based on the mail item's duty-paid value.

You do not have to pay the provincial part of the HST (i.e. 8 percent) on books at the time you import them. However, you will have to pay the remaining tax (i.e. 5 percent) if the publisher has not already collected it from you.

Provincial sales tax (PST) and tobacco tax

The CBSA collects the PST on behalf of the provinces of Ontario and Saskatchewan, and both the PST and provincial tobacco taxes on behalf of the provinces of British Columbia, Manitoba and Quebec. The CBSA collects tobacco taxes on behalf of Alberta and New Brunswick.

In British Columbia, Ontario and Saskatchewan, the PST is collected on most taxable non-commercial goods. Examples of PST-exempt goods in Ontario and Saskatchewan include books, children's clothing and children's footwear. In Ontario, examples of PST exempt goods include books, children's clothing and footwear valued under \$30.

On behalf of Manitoba, the CBSA collects the PST on all imported non-commercial goods except footwear, clothing and books. In Quebec, only books are PST-exempt.

The PST and tobacco tax rates vary from province to province. To obtain a listing of the rates currently in place, please refer to Appendix A of [Memorandum D2-3-6, Non-commercial Provincial Tax Collection Programs](#).

Canada Post handling fee

When items are imported by mail, the Canada Post Corporation is authorized to charge the recipient a fee for collecting and remitting the duty and taxes owed to the government. There is a \$5 handling fee for mail items and an \$8 fee for express mail items. If your mail item, is duty- and/or tax-free, you do not have to pay a fee.

How do you pay the duties and taxes you owe?

Canada Post officials will collect the total amount owing — duties, taxes and the handling fee — before they release your mail to you.

Where does the CBSA process the mail?

Canada Post sends any mail item it receives from outside Canada that contains goods to one of three CBSA mail centres across the country. In each of these facilities, border services officers screen the mail to decide if they can allow the goods into the country and if any duties and taxes have to be paid.

How does the CBSA process the mail?

Border services officers screen and examine the mail to make sure the goods comply with the various laws and requirements, including those of other government departments, that apply to imported goods.

The CBSA may have to open a mail item to examine it properly. The *Customs Act* gives the CBSA the authority to open any mail that weighs more than 30 grams. Before an officer can open mail that weighs 30 grams or less, the CBSA needs permission from either the recipient or the exporter. If the exporter has not completed a customs declaration form that authorizes the CBSA to open the mail item for examination, the CBSA may send a letter to the recipient to request his or her permission to open the item. If the recipient does not give this permission, the CBSA cannot release the item to Canada Post for delivery.

The declaration that the exporter completes must accurately describe the contents of the mail item and should include the country in which the goods originated and the value of the goods. To verify the declaration, an officer may open a mail item to ensure the contents match the description given. If there is no declaration attached, or if the declaration is incomplete, the item may be returned to the sender. All mail items that officers open are clearly marked as "OPENED BY THE CBSA."

Duty- and tax-free mail

During a primary inspection, the CBSA does not open mail items. Based on the declaration attached to the parcel, the CBSA will release the item and may stamp it as "cleared customs" if the following applies:

- no duties or taxes are owing on the mail item; and
- the mail item does not have to meet any import requirements of other government departments. The CBSA will forward mail items to the secondary inspection area if the following applies:
- duties and taxes are owing;
- the item contains controlled goods (for examples, see the section called "How do you import controlled goods?"); or
- the goods need further examination by border services officers or officials of another government department such as the Canadian Food Inspection Agency or Health Canada.

Duty and tax owing on mail

The CBSA enters the description and the value of the goods that it gets from the declaration, or during its examination of the contents, into its automated system. The system will automatically calculate any duties and taxes owing and print this information on a Form E14, *CBSA Postal Import Form*. This form includes the following information:

- the recipient's name and address;

- the tariff classification and description of the goods;
- the value in Canadian funds;
- any duties and excise tax owing;
- any GST or HST owing;
- any PST or tobacco tax owing (if the CBSA collects the tax on behalf of the province); and
- the Canada Post handling fee.

What if you question the amount you owe?

If you do not agree with the amount of duties and taxes owing as shown on the Form E14, you can ask for either a reassessment, which is a review of the amount charged before you pay it, or an adjustment, which is a review conducted after you have paid.

Asking for a reassessment

If you want the CBSA to review the amount of duties and taxes charged, refuse delivery of the item and ask Canada Post to return the item to the CBSA. The Canada Post representative will ask you for your telephone number so that the CBSA can reach you. Canada Post will return your mail item to the CBSA and give you a copy of the Form E14.

Once the CBSA receives the item, an official will contact you to discuss your request. If the CBSA finds that duties and taxes still apply, it will complete a replacement Form E14 and attach it to the mail item. Canada Post will then redeliver the mail item to you and collect the amount you owe.

If the CBSA finds that no duties and taxes apply, it will cancel the original Form E14 and return the mail item to Canada Post for delivery to you. You will not have to pay any duties, taxes or handling fee.

Asking for an adjustment

If you want the CBSA to review the amount of duties and taxes assessed after you have paid them, complete [Form B2G, CBSA Informal Adjustment Request](#). This form is printed on the back of the top copy of Form E14. Send the completed form and supporting documents to the nearest CBSA refund centre listed on the form. Supporting documents include invoices that show the correct value or other material that describes the product. This information will help the CBSA determine the actual value of the goods or the duty rate that applies. The CBSA will review your request and issue a refund, if appropriate, usually within 10 days.

How do you return goods to the sender?

If you want to return goods to the sender before you pay the duties and taxes, advise Canada Post upon delivery. Canada Post will require your signature to verify your request and will notify the CBSA that the item has been returned to the sender.

If you want to return goods to the sender after you have paid the duties and taxes, you can ask the CBSA for a refund by completing [Form B2G](#), which is printed on the back of the top copy of Form E14. You will need to attach proof, such as a credit note from the sender or a bill of lading, to show that you

exported the goods from Canada. Send the completed form to the nearest CBSA refund centre listed on the form. The CBSA will process your claim and refund any duties and taxes you paid.

The CBSA cannot refund the \$5 handling fee if you return the goods. The CBSA can only refund the \$5 fee if it finds you paid duties and taxes in error when you imported the goods.

What items cannot be imported?

You cannot import items such as the following:

- child pornography;
- obscene material or hate propaganda;
- illegal drugs;
- prohibited weapons (see details in the next section); and
- endangered animals, including their parts and any products made from their fur, skin, feathers and bone.

When a mail item contains goods that cannot be imported into Canada, the CBSA detains and disposes of the goods according to the applicable law. When a mail item contains both goods that can be imported and goods that cannot, border services officers remove the goods that are not allowed, repack the rest of the goods and process the repackaged mail item in the regular manner. The officer will include a letter in the package that explains why some of the goods were removed.

Can you import firearms by mail?

Non-restricted firearms, restricted firearms and in exceptional circumstances prohibited handguns may be imported by mail **but you must have** the appropriate licence and permit(s). Shipping by mail is permitted only if the destination is within Canada and if the firearm is being mailed using the most secure means offered by Canada Post that includes the requirement for a signature upon delivery. If you are importing a non-restricted firearm, restricted firearm or prohibited handgun by mail, the CBSA must see the appropriate licence and permit(s) prior to releasing the firearm to Canada Post. Canada Post will deliver your goods and collect the appropriate duty and tax.

Before you consider importing a firearm or handgun by mail, please note that other admissibility requirements as outlined in [Memorandum D19-13-2, *Importing and Exporting Firearms, Weapons, and Devices*](#), may apply. Under no circumstances can ammunition or a prohibited firearm other than a handgun be shipped by mail.

You can find more information on importing firearms in the pamphlet called [Importing a Firearm or Weapon Into Canada](#).

What is a non-mailable item?

Non-mailable items include goods that could potentially endanger postal employees or soil or damage mail or equipment. They also include goods transmitted by post in contravention of an act or a regulation of Canada.

Examples of non-mailable items include the following:

- replica or inert munitions including replica or inert grenades or other simulated military munitions, whether or not such items are for display purposes;
- aerosol cans;
- flammable items;
- corrosive substances; and
- matches (except safety matches in containers approved by Canada Post).

Border services officers will detain any suspect goods and request Canada Post to determine if they are non-mailable matter. Canada Post will advise the sender in writing of this action.

For more information on non-mailable items, please contact your post office.

Importing intoxicating liquor by mail

Only persons or organizations authorized by a provincial government or the Government of Canada are permitted to import intoxicating liquor by mail. When border services officers find unauthorized intoxicating liquor in a mail item, they remove it from the item and turn it over to Canada Post for disposal. Before you import intoxicating liquors, you should call your provincial liquor board or commission for more details.

How do you import controlled goods?

Controlled goods, such as firearms, plants and plant products, are subject to import controls. This means that you need special permits to import these items into the country.

The CBSA will hold all controlled goods until it receives the proper permits. When the CBSA receives a mail item that is subject to import controls, it will send a letter to the recipient asking for the permits. When the CBSA receives the permits, it can release the goods to Canada Post for delivery. These special permits are issued by the government department that controls the importation of the goods (e.g. the Canadian Food Inspection Agency, Health Canada, Foreign Affairs and International Trade Canada and Environment Canada).

If proper import permits cannot be provided and the recipient agrees in writing to give up the controlled goods, the CBSA will dispose of them. If the recipient does not want to do this, the goods will be returned to the exporter.

Examples of controlled goods

Following are some examples of controlled goods listed under the department that issues the permits:

- **Canadian Food Inspection Agency:** seeds and grains, soils and fertilizers, plants and plant products, forestry products and animal feeds.
- **Health Canada:** drugs (usually prescription) and biological products.
- **Foreign Affairs and International Trade Canada:** clothing and goods eligible for preferential tariff treatment.
- **Environment Canada – Canadian Wildlife Service:** snakeskin cowboy boots and a variety of plants and animals and their by-products.

More information

If you have specific questions or concerns about rules that may apply to the goods you are planning to import, contact your nearest CBSA office. CBSA officers can explain any special requirements ahead of time so that your goods clear the border quickly.

To learn more about Canada Post requirements or to track your package, visit the Canada Post Web site at www.canadapost.ca.

If you have any other questions, you can contact the CBSA's Border Information Service (BIS) line. It is a 24-hour telephone service that automatically answers all incoming calls and provides general border services information. You can access BIS free of charge throughout Canada by calling **1-800-461-9999**. If you are calling from outside Canada, you can access BIS by calling 204-983-3500 or 506-636-5064 (long-distance charges will apply).

If you call during regular business hours (8:00 a.m. to 4:00 p.m. local time, Monday to Friday, except holidays), you can speak directly to an agent by pressing "0" at any time.