



Memorandum D2-2-3

Ottawa, December 9, 2015

Importation of Goods by Seasonal Residents

In Brief

1. Form numbers have been corrected.
2. The name of the issuing office has been updated.

This memorandum outlines and explains the conditions under which seasonal residents may import goods without the payment of duties.

Legislation

[Customs Tariff](#) – Tariff Item No. 9829.00.00 and No. 9803.00.00

[Seasonal Residents' Remission Order, 1991](#)

Guidelines and General Information

Permanent Importations

1. No import assessments are payable on seasonal residents' effects classified under the provisions of tariff item No. 9829.00.00. The goods are free of duty under the [Customs Tariff](#), and the [Seasonal Residents' Remission Order, 1991](#) remits any goods and services tax (GST) and excise taxes otherwise payable.
2. To obtain the benefits of tariff item No. 9829.00.00 and the remission order, seasonal residents must provide, **at the time of first arrival to occupy the seasonal residence**, proof of ownership of a seasonal residence or of a minimum three-year lease, as well as a detailed list of all the household goods being imported or to be imported. The list should indicate the description and serial number, if any, and the value of each item.
3. Goods imported by seasonal residents will be documented on [Form BSF186 \(B4\), Personal Effects Accounting Document](#). Goods which the seasonal resident does not import at the time of initial arrival must also be declared and listed on Form BSF186 at the time of initial arrival, as "Goods to follow."
4. Form BSF186 should be kept by the importer as proof of lawful importation and in order to obtain release of "goods to follow" when they are imported later.
5. Seasonal residents may claim goods under tariff item No. 9829.00.00 only once in a lifetime, and goods imported under this provision are considered to be permanently imported.
6. The term "seasonal residence" does not include a trailer, mobile home, time-share residence, or any residence that is shared with a resident of Canada. However, a seasonal residence is not restricted to only a cottage, camp or chalet. It can include a more permanent or elaborate structure such as a house or condominium, but **only if** it is for the exclusive use of the seasonal resident and their family members, and on condition that it is not rented or leased to others during the seasonal resident's absence.
7. Similarly, the term "seasonal use" is not restricted to a particular season of the year or to any particular frequency of visits. Provided the seasonal resident remains a non-resident of Canada within the meaning of tariff item No. 9803.00.00 ([Memorandum D2-1-1](#)) and does not reside in Canada on a permanent basis, any periodic use

of the seasonal residence is considered to fall within the meaning of “seasonal use” for the purposes of tariff item No. 9829.00.00.

Temporary Importations

8. As visitors to Canada, seasonal residents are also eligible for temporary importation benefits under tariff item No. 9803.00.00 ([Memorandum D2-1-1](#)). Goods and recreational equipment may be brought in for personal use for the duration of each visit. These goods must be taken out of Canada on or before the expiration of the visit in each case, unless the seasonal resident qualifies under paragraph 9 and obtains a Form BSF375 (E99), *CBSA Report*. Imported baggage and conveyances classified under tariff item No. 9803.00.00 must be removed from Canada at the end of the originally declared date, or within 12 months from the date of importation; whichever is earlier.

9. Form BSF375 is required if goods and conveyances are to be left in Canada between visits. This applies only when the importer intends to make a series of visits during the regular occupancy period and can specify the dates involved. The goods must be exported on or before the end of the final visit, as shown by the expiry date on Form BSF375. Form BSF375 may not be used to store goods or conveyances in Canada.

10. Form BSF375, when issued for a conveyance, should be affixed to the conveyance so that it remains visible at all times. For other goods, the importer should keep the form on hand at all times as proof of legal importation.

11. Similarly, if the seasonal resident provides a copy of a work order, [Form E29B, Temporary Admission Permit](#) may be issued to allow a boat, motor, and trailer to remain in Canada during the off-season at a marina or service outlet for repair or maintenance purposes.

12. In all other cases, goods and conveyances imported temporarily must be taken out of Canada when the visit or last visit of the season ends, or the importer must pay all import assessments and comply with all import requirements. Goods and conveyances in this category may not be stored in Canada.

Penalty Information

13. Any seasonal resident who makes a false declaration or diverts goods to a use other than that for which they were imported, without payment of duties, is subject to the penalties provided for in the [Customs Act](#).

Additional Information

14. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Program and Policy Management Division Traveller Programs Directorate Programs Branch
Headquarters File	H.S. 9829-0
Legislative References	Customs Act Customs Tariff Seasonal Residents' Remission Order, 1991
Other References	D2-1-1
Superseded Memorandum D	D2-2-3 dated March 3, 2011