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Seasonal Residents to Canada

The information provided was accurate when it was published; however, legislative provisions and requirements can change at any time. The Canada Border Services Agency (CBSA) makes every effort to provide timely updates to this publication and its Web site.

If you have information about suspicious cross-border activity, please call the CBSA Border Watch toll-free line at **1-888-502-9060**.

If you are a non-resident of Canada and you acquire or lease a residence in Canada for seasonal use for at least 36 months, you have a **one-time** entitlement to furnish the residence with certain goods, duty- and tax-free. This does not apply to a mobile or portable home, a time-share residence, a residence that you will share with a resident of Canada or a residence that you will rent or lease to others in your absence. For more information, consult the publication called *Visitors to Canada and Other Temporary Residents* on the CBSA Web site.

Preparing to enter Canada

Before arriving in Canada, you should prepare **two** copies of a list (preferably typewritten) of all the goods you intend to bring into Canada as your personal effects. Include the value, make, model and serial number (when applicable).

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Divide the list into **two** sections. In the first, list the goods you are bringing with you; in the second, list the goods that will follow at a later date. Goods that arrive later will **only** qualify for duty- and tax-free importation under your entitlement as a seasonal resident if they are on the original list.

Ownership, possession, and use requirements

To qualify for duty- and tax-free importation **you must have owned, possessed and used the goods before you arrive to occupy the seasonal residence for the first time.** For further information, consult the publication called *Visitors to Canada and Other Temporary Residents* on the CBSA Web site.

Declaring your goods

When you arrive in Canada to occupy your seasonal residence for the first time, you must give both copies of your list of goods to the border services officer, as well as provide proof of ownership or a long-term lease for your seasonal residence.

Based on the list of goods you submitted, the border services officer, at the first port of entry will complete Form B4, *Personal Effects Accounting Document* for you, assign a file number to it and give you a copy of the completed form, as a receipt. Keep this receipt as proof that you have permanently imported these goods. You can make the process easier by filling out Form B4 as completely as possible in advance. Form B4 is available by selecting “Publications and forms” on our Web site or by calling the Border Information Service at one of the telephone numbers listed in the section called “Additional information.”

Disposing of goods you brought into Canada duty- and tax-free

If you sell or give your goods away within the first year of importing them into Canada, duty- and tax-free, you will have to pay any applicable duty and taxes immediately. If you divert the goods for commercial use, the same rule applies.

Allowed goods

As part of your seasonal resident entitlement, you can include goods for your personal use such as removable furniture, appliances, household effects and tools you use to maintain your seasonal residence.

Excluded goods

Items that are for commercial or business use, as well as those designed to be permanently affixed to a building (such as construction materials, electrical and plumbing fixtures, windows, doors and screens), do **not** qualify under your seasonal resident entitlement. These items are subject to the usual customs duty and taxes.

Duty and taxes

If you are a seasonal resident and your goods fall within the duty- and tax-free exemption under the seasonal resident provision, you do not have to pay any duty, the goods and services tax (GST), provincial sales tax or harmonized sales tax on those goods, regardless of your intended destination in Canada. However, if your goods fall outside the provision, you will have to pay duty (where applicable) and the GST on those goods.

Restrictions/prohibited goods

Before importing restricted or prohibited items, consult the publication called *Visitors to Canada and Other Temporary Residents* to ensure that the items which you are planning to import are admissible to Canada.

Examples are firearms and weapons, explosives, fireworks and ammunition, goods subject to import controls (such as clothing, handbags and textiles), food, plant, and animal products, consumer products (such as baby walkers and jequirity beans), endangered species, used or second-hand mattresses, obscene material, child pornography, hate propaganda, health products (prescription drugs) and certain antiquities.

Additional information

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 at **1-866-335-3237**.

You may obtain further information by consulting the publications (Guides and Brochures) available on the CBSA Web site at **www.cbsa.gc.ca**.