



Memorandum D2-6-1

Ottawa, July 5, 2017

Residential Status of Travellers Arriving in Canada

In Brief

1. This memorandum has been reviewed and updated.
2. The French title of Memorandum D2-6-1 was revised.
3. The name of the issuing office has been updated.

Legislation

[Customs Tariff](#)

[Non-Residents' Temporary Importation of Baggage and Conveyances Regulations](#)

Guidelines and General Information

1. This memorandum outlines the residential status of travellers arriving in Canada for customs purposes.
2. Every person arriving in Canada has, for customs purposes, a residential status which determines the tariff classification under which goods imported by that person must be accounted for. For this purpose, travellers fall into two basic groups:

- (a) residents of Canada; and
- (b) non-residents of Canada.

3. A traveller's residential status for customs purposes is based on where a person lives, that is, where persons make their home and ordinarily reside. In most countries, being a resident requires that a person be a citizen of that country, or be permitted by the immigration authorities to live there permanently or for an extended period of time, other than for vacation or leisure purposes. However, being a citizen of another country or being authorized to live in another country for immigration purposes does not, in itself, establish that a person is a resident of that country for customs purposes. The final determination must be based on where persons actually make their home and ordinarily reside.

Residents of Canada

4. Under the provisions of the [Non-residents' Temporary Importation of Baggage and Conveyances Regulations](#), "resident" is defined as "a person who, in the settled routine of that person's life, make his home, resides, and is ordinarily present in Canada."

5. Goods imported by residents of Canada returning from trips abroad may qualify for the benefits of tariff item Nos. 9804.10.00, 9804.20.00, 9804.30.00, and 9804.40.00 as outlined in [Memorandum D2-3-1, *Personal Exemptions for Residents Returning to Canada*](#).

6. Residents who leave Canada to spend the winter months or longer periods of time in a warmer climate are generally not permitted by such countries to remain there on a permanent or indefinite basis. Persons in this category are normally admitted only for a specified period of time solely for vacation or leisure purposes and cannot take up employment in that country. At the end of the specified period, these persons must leave, and usually return to Canada at that time. Such persons (even though in some cases they may be ordinarily present outside Canada) cannot be considered as making their home outside Canada and accordingly, on their return to Canada, can only claim an exemption under tariff item Nos. 9804.10.00, 9804.20.00, 9804.30.00, or 9804.40.00.

Non-residents of Canada

7. Similarly, non-residents are persons who, in the settled routine of their life, make their home, reside, and are ordinarily present in a place outside Canada.

8. Goods and conveyances imported by non-residents who arrive in Canada for temporary periods may qualify for the benefits of tariff item No. 9803.00.00 as outlined in [Memorandum D2-1-1, *Temporary Importation of Baggage and Conveyances by Non-residents*](#).

9. Former residents of Canada who are not returning to Canada to resume residence, but who wish to temporarily enter Canada for short visits or on a seasonal basis, may be granted non-resident status and accorded the benefits of tariff item No. 9803.00.00.

Additional Information

10. 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	4588-1
Legislative References	Customs Tariff , tariff item Nos. 9803.00.00, 9804.10.00, 9804.20.00, 9804.30.00, and 9804.40.00 Non-residents' Temporary Importation of Baggage and Conveyances Regulations
Other References	D2-1-1, D2-3-1
Superseded Memorandum D	D2-6-1 dated April 16, 2013