



# Memorandum D17-1-3: Casual Importations

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## Plain language summary

**Target audience:** Travellers and other importers (or an importer's agent/customs broker) of "casual goods," or goods coming into Canada for personal use; Border services officers preparing documentation related to casual goods imports, including payment of duties and taxes; Carriers or courier services transporting casual goods

**Key content:** Which forms to complete: when declaring "casual goods" (goods for personal use) upon entry to Canada; when declaring casual goods that will follow; when declaring casual goods arriving by mail or by a courier service

**Keywords:** CARM, accounting, casual goods, personal effects, importing, duties, taxes, forms, documents

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## Updates made to this D-memo

Paragraph 1(a) has been amended to remove Form B3-3, Canada Customs Coding Form and replace it by CAD, Commercial Accounting Declaration, as part of the CBSA Assessment Revenue Management (CARM) initiative.

## Guidelines and general information

1. Casual goods are to be accounted for on Form BSF715 or BSF715-1, Casual Goods Accounting Document, with the following exceptions:

(a) a properly completed CAD, Commercial Accounting Declaration, is accepted if prepared and transmitted by the importer or the person acting as an importer's agent;

(b) [Form BSF192, Personal Exemption CBSA Declaration](#), or [form E311, CBSA Declaration Card](#), is used when a traveller requires a written exemption claim;

(c) travellers claiming personal effects as "goods to follow" under tariff item No. 9804.20.00 (7-day exemption) must declare these goods to the CBSA **office at the travellers first point of arrival in Canada**. These goods must be declared in writing on a Form BSF192. When the "goods to follow" arrive in Canada and the importers will not be present to clear the goods themselves, they may provide written authorization to an agent to act on their behalf. The definition of an agent may be found in [Memorandum D1-6-1, Authority to Act as Agent](#). **The carrier transporting the goods cannot act as an agent of the importer unless they are a licensed customs broker**. When these goods arrive through the commercial stream, they must be documented on a separate cargo control document. Non-commercial (casual) goods entering Canada on a commercial conveyance and documented on a cargo control document are not exempt from the Advance Commercial Information (ACI) program in Air and Marine Modes. A copy of the Form BSF192 must be presented to the CBSA by the importer or their agent. The cargo control document number is to be marked on Form BSF192 and vice versa, and both documents are to be stamped by the CBSA. The cargo control document is to be acquitted by reference to the original Form BSF192 and office reference. If a copy of the Form BSF192 cannot be produced by the traveller or agent, the goods may **not** be classified under tariff item No. 9804.20.00, and are subject to regular duty and taxes;

(d) a properly completed Form E14, CBSA Postal Import Form, is attached to the mail item of casual goods arriving by mail. Instructions for importations by mail can be found in the D5 Memoranda series and [Memorandum D8-2-2, Postal Imports Remission Order](#);

(e) No accounting document is required for goods imported temporarily under tariff item No 9803.00.00. When control documentation is needed, [Form E29B, Temporary Admission Permit](#) may be issued for personal effects imported temporarily by visitors and temporary residents under tariff item No. 9803.00.00;

(f) Form E29B can also be used when documentation is needed for residents of Canada temporarily importing conveyances under the provisions of tariff item No. 9802.00.00; and

(g) [Form BSF186, Personal Effects Accounting Document](#) is required for casual goods imported under the provisions of tariff item Nos. 9805.00.00, 9806.00.00 or 9807.00.00 or 9829.00.00.

2. Instructions for importations into Canada by courier services, for qualifying shipments of less than \$20, are found in [Memorandum D8-2-16, Courier Imports Remission](#).
3. Form BSF715 or BSF715-1 is to be used whenever a border services officer has to prepare an accounting document for a casual importer. The document indicates the duty and taxes applicable.
4. Form BSF715 (manual) is a standard pre-numbered accountable form in book format and is prepared in triplicate. The original (white) is the office copy; the second copy (buff) is the importer's copy to be given as proof of payment and to obtain release of the goods; the third copy (canary) is the control copy which remains in the book for audit purposes.
5. Form BSF715-1 (automated) is prepared in two copies. The original is the office copy and the second copy is given to the importer as proof of payment and to obtain release of the goods.
6. Border services officers must show the 10-digit classification number of goods on Form BSF715 or Form BSF715-1. The 9th and 10th digits form the statistical suffix used to provide further product description as determined by Statistics Canada. These last two digits are required to determine the provincial sales tax status of some commodities. Form BSF715 and BSF715-1 are not required by Statistics Canada.
7. Border services officers are to ensure that the minimum identification requirements are met, i.e., the name and postal code are indicated on the form.
8. Once Form BSF715-1 has been properly completed and any duty and taxes owing have been collected, the form is to be numbered and stamped "duty paid." After payment has been accepted at automated offices, the Travellers Entry Processing System (TEPS) assigns an accounting document number and shows the date and "paid" in the duty-paid stamp field of Form BSF715-1. The receipt copy of the form is to be given to the importer.
9. The importer or their agent, as well as the border services officer involved, must initial any changes made to the completed form at the time of importation.
10. If Form BSF715 is voided, the complete set must remain intact in the book. The word "void" and the reason must be shown, as well as the signature of the border services officer involved.
11. Form BSF715-1 (automated) can be voided either before or after payment by an authorized individual, as defined in the Security Level Maintenance file for that office.

Comments explaining the reason for the void can be input directly into the system. The comments and the user ID of the individual who voided the transaction are printed on the system-generated Void/Incomplete Document Report. This report is used to reconcile accounting document numbers.

12. Payment of any applicable duty and taxes on casual importations can be made in cash, by money order, traveller's cheque, bank draft, uncertified cheque (up to \$2,500) or a Government of Canada accepted credit card. Payment by debit card is also available in a number of sites.

13. Cargo control documents are to be acquitted by reference to the accounting number assigned to the Form BSF186.

14. There is no value limitation applicable to casual goods.

### **Form BSF186, Personal Effects Accounting Document**

- [Form BSF186, Personal Effects Accounting Document](#)
- [Form BSF186A Personal Effects Accounting Document](#)

15. Personal effects imported under the provisions of tariff item Nos. 9805.00.00 (former residents), 9806.00.00 (beneficiary), 9807.00.00 (settlers) and 9829.00.00 (seasonal residents) are to be accounted for on Form BSF186. Persons claiming goods under tariff item No. 9805.00.00, 9806.00.00, 9807.00.00 and 9829.00.00 must personally declare their goods at the CBSA office at their first point of arrival in Canada by completing and signing a Form BSF186 regardless of whether the goods accompany the travellers at that time or will follow later. Form BSF715 and Form BSF715-1 are not to be used instead of Form BSF186, but should be cross-referenced if duty and taxes are collected (for example, a former resident imports goods valued in excess of \$10,000).

16. Customs brokers are not to use the above tariff item numbers within the Accelerated Commercial Release Operations Support System (ACROSS). This exclusion includes goods released through the [Courier/Low Value Shipment \(LVS\) Program](#).

17. Form BSF186 is available on-line only, in English (BSF186E) or French (BSF186F), and also has a bilingual continuation sheet, Form BSF186A Personal Effects Accounting Document (list of goods imported). This form can be completed on-line by the traveller, in advance of arriving in Canada and presented to the border services officer or, it can be completed by the officer when the traveller arrives at their first CBSA POE in Canada.

18. Whether the traveller completes Form BSF186 at the time of arrival or in advance, the border services officer who finalizes the document must ensure that the importer understands the conditions outlined on the form, has completed the appropriate sections, and has signed the form. Goods that cannot be listed on Form BSF186 are to be listed on Form BSF186A. If a mover's inventory or traveller's listing is provided, it may be used instead of Form BSF186A; however, approximate values should be shown for the goods that are listed. Goods arriving at a later date should be shown separately on the list.

19. The border services officer is to complete the shaded areas of the form reserved for CBSA use and assign an accounting number from a separate set of numbers kept for this purpose. The numbering sequence from Form BSF715 and BSF715 is not to be used as the accounting number on Form BSF186. The importer will be given the numbered importer's copy as proof of lawful importation of the goods. The importer should be advised to retain this copy for future reference and to obtain release of any goods to follow at a later date.

20. When the "goods to follow" arrive in Canada and the importers will not be present to clear the goods themselves, they may provide written authorization to an agent to act on their behalf. The definition of an agent may be found in *Memorandum D1-6-1, Authority to Act as Agent*. The carrier transporting the goods cannot act as an agent of the importer unless they are a licensed customs broker.

21. When "goods to follow" arrive by commercial carrier, an individual cargo control document for these particular shipments will be submitted to the CBSA. The goods may be accounted for and released at the POE or may proceed in-bond to a sufferance warehouse. The warehouse will notify the importer or authorized agent that the goods have arrived and provide the cargo control document number which is to be written on the importer's original Form BSF186. The cargo control document is to be acquitted by reference to the original Form BSF186 accounting number and office reference. When "goods to follow" are released at a different CBSA office, a photocopy of the importer's Form BSF186 is to be forwarded to the office where the Form BSF186 was issued, for attachment to the original document on file at that office.

22. The Form BSF186 will be reviewed by the CBSA in comparison to the cargo manifest submitted by the carrier and a decision to release or refer the goods for examination will be made at that time. The importer or their authorized agent must be present to answer any questions from the CBSA or to account for any goods that do not qualify under their exemption. The border services officer will initial and date the items being released on the importer's copy of the Form BSF186.

23. Regular duty and taxes may apply if the importer or their authorized agent cannot produce the original copy of the Form BSF186 that indicates that "goods to follow" were previously declared and approved by the CBSA or if any discrepancies exist.

24. When goods arrive at an [Inland Alternate Service](#) (IAS) location, the importer or their agent must be present at the IAS location, and may allow the sufferance warehouse operator or other party to fax the documentation to the [CBSA hub \(central office\)](#) on their behalf. This is in keeping with IAS policies and procedures.

## References

Consult these resources for further information.

### Applicable legislation

[Customs Act](#), sections 8, 32, 33, 35, 147, and 166, and paragraphs 164(1) (d), (i), and (j)

[Accounting for Imported Goods and Payment of Duties Regulations](#)

[Customs Tariff](#)

[Presentation of Persons \(2003\) Regulations](#)

[Reporting of Imported Goods Regulations](#)

[Postal Imports Remission Order](#)

[Courier Imports Remission Order](#)

[Excise Tax Act](#),

[Persons Authorized to Account for Casual Goods Regulations](#)

The regulations governing the policy and procedures applicable to casual goods are found in [Accounting for Imported Goods and Payment of Duties Regulations](#), specifically the following sections:

- [General Manner of Accounting](#)
- [General Requirements Respecting the Accounting for and Payment of Duties on Casual Goods](#)
- [Release Without Accounting](#)

### Other D memoranda

[Memorandum D1-6-1, Authority to Act as Agent.](#)

[Memorandum D8-2-2, Postal Imports Remission Order](#)

[Memorandum D8-2-16, Courier Imports Remission](#)

## **Superseded memoranda D**

D17-1-3, dated December 7, 2016

### **Issuing office**

Program and Policy Management  
Traveller Programs Directorate  
Programs Branch

### **Contact us**

[Contact Border Information Services](#)