



CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS

HOUSEHOLD GOODS AND PERSONAL EFFECTS

Documents Required

- Copy of Passport (photo page only)
- Proof of Residency abroad for at least 1 year (bank statements, utilities, rent receipts, income tax statement, etc. for first and last month of 12-month period) (returning citizens)
- Detailed inventory / Packing list in English or French
- Receipts for new items
- Original Bill of Lading (OBL) / Air Waybill (AWB)
- Liquor Permit, if applicable
- Immigration papers, if applicable
- Work Permit / Student Visa holders, if applicable
- Proof of residence in Canada (copy of Deed / Sales Agreement / Lease Agreement) (seasonal residents)
- Copy of Death Certificate (import of inheritance items)
- Copy of Will or Letter from the Executor of an estate (import of inheritance items)
- Obligation for Privilege from the Canadian Ministry of External Affairs (Diplomats)

Specific Information

- The shipper must be present for Customs clearance.
- Returning Canadians may import household goods and personal effects duty free under the following conditions:
 - The goods were owned and used by the shipper for at least 6 months prior to importation.
 - The shipper lived abroad for a minimum of 12 months. If the shipper lived abroad for a period greater than 5 years, the shipper is exempt from the 6-month ownership rule.
 - The goods must still be owned and used and the shipment can not include goods that are for resale or otherwise disposed of within 12 months of importation.
- Shipments must be declared to Customs at the port of entry (POE) (airport/U.S.-Canada border) when the shipper arrives in Canada. Customs will then issue documents needed for Customs clearance: B4e Personal Effects Accounting Document and B15 Casual Goods Accounting Document. The shipper must present a list of items to be imported. It is recommended that a copy of the packing list / inventory be hand carried for presentation to Customs. Customs may request a value on the shipment (returning citizens).
- For immigrants and holders of Work / Student Visas, the goods must be owned and used prior to importation and the shipment must not include goods that are to be sold or otherwise disposed of 12 months after importation for duty-free import.
- Any single item of household goods or personal effects, including automobiles, that were acquired after March 31, 1977, and are valued at more than \$10,000 are subject to regular duty and taxes on the excess amount.
 - Seasonal residents may import household items and personal effects duty free under the following conditions:
 - The shipment can include household furniture and furnishings for a seasonal residence, excluding construction, materials, electrical fixtures or other goods permanently attached to or incorporated into a seasonal residence and tools and equipment for the maintenance of a seasonal residence.
 - The goods must have been owned and used prior to arrival.
 - The goods cannot be sold for at least 1 year.
 - The goods are for the personal use of that person or their family and are not for any commercial, industrial or occupational purpose.

CANADA

- Proof of purchase or a copy of a Lease Agreement is required for any person who is not a resident of Canada but owns a residential property or has leased a residence for at least 3 years for personal use.
- Only one shipment of this type is allowed.
- The copy of the Will or Letter from the Executor of an estate must state that the shipper is the beneficiary of the named items for duty-free import (duty-free inheritances).
- Diplomats can import household goods and personal effects duty and tax free.
- The Canadian Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardize the treatment of wood packing materials used for the transport of goods.
- ISPM No. 15 requires that wood packaging either be heat-treated or fumigated with methyl bromide and marked with the internationally recognized International Plant Protection Convention (IPPC) mark, or in lieu of the mark, the consignment must be accompanied by a Phytosanitary Certificate specifying the treatment used.

MOTOR VEHICLES

Documents Required

- Copy of Passport (photo page only)
- Original proof of ownership (can be sent with the vehicle)
- OBL
- Previous Registration

Specific Information

- The car must comply with Canadian standards.
- All vehicles are inspected by the Canadian Agricultural Inspection Agency upon arrival into Canada.
- The vehicle must be owned and used for more than 6 months in order to qualify for tax and duty relief.
- For returning residents, a tax and duty exemption applied to the first \$10,000 of the vehicle's value. Anything in excess of \$10,000 will be charged applicable duties and taxes.
- For Work Permit / Student Visa holders, duty and tax will be waived for the duration of the permit. The vehicle will be imported on a temporary basis for the duration of the Work Permit / Student Visa must be re-exported upon departure from Canada.
- All cars / motorbikes should be clean on arrival and free of any soil or containments.
- It is recommended to include proof of cleaning (receipts) with the shipping documents.
- The vehicle cannot contain household goods and personal effects.
- Motor vehicles imported into Canada cannot be licensed in Canada unless cleared through Canadian Customs.

PETS

Documents Required

- Vaccination Record
- Veterinary Health Certificate

Specific Information

- The Veterinary Health Record Certificate must identify the animal by breed, age, gender and color.
- Check with the destination agent for specific information prior to import.

CANADA

ANTIQUES / ART EFFECTS / CARPETS / PAINTINGS

- No documents are required if the items are part of the household effects shipment. Proof of age will be required if item is over 100 years old.
- The items are permitted duty free entry if the following conditions are met:
 - The works of art are part of a bona fide household removal.
 - The works of art are not for sale or other disposal.
- Antiques and works of art imported into Canada for resale, are subject to different regulations.

WEDDING TROUSSEAU / GIFTS

- Wedding "trousseau" means goods acquired for use in the household of a newly married couple, but does not include vehicles, vessels or aircraft; wedding "gifts" means goods of a non-commercial nature received by a person as personal gifts in consideration of that person's recent marriage or the anticipated marriage of that person within three months of the person's return to Canada.
- Wedding trousseau and gifts may be imported duty and tax free providing:
 - A bride's trousseau / gifts owned by, in the possession of, and imported by a recently married person or a bride-to-be whose anticipated marriage is to take place within 3 months of the date of her return to Canada or has taken place no more than 3 months prior to arrival in Canada.

RESTRICTED / DUTIABLE ITEMS

- Alcohol (a detailed list including type, size, and quantity is required and an Import Permit must be obtained prior to importation; duties and taxes apply)
- Do not ship wine between October 1 and March 31 to avoid the possibility of freezing.
- Tobacco products are subject to duties and taxes.
- Foodstuffs can cause extensive delays / additional charges (importation is discouraged)
- Meat (authorization is required; importation is discouraged)
- Pornographic materials
- New items (a Bill of Sale may be required by Customs)
- Hunting trophies (restrictions apply, especially for endangered species; a CITES Certificate may be required; check with agent before shipping).
- Firearms (strict regulations apply; check with agent for details)
- Any one item valued at \$10,000 or over is subject to duties and taxes.

PROHIBITED ITEMS

- Live plants
- Narcotics, drugs, incitements
- Fruits and vegetables
- Live ammunition and explosives

CONSIGNMENT INSTRUCTIONS

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

IAM Note: *Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.*

CANADA

Helpful Website(s):

<http://www.cbsa-asfc.gc.ca/menu-eng.html>

<http://www.state.gov/p/wha/ci/ca>

<http://www.tc.gc.ca/eng/roadsafety/safevehicles-importation-index-443.htm>