



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

# Immigrating or Returning to Live in Canada



BSF5113 E

Canada 

## **Information on importing goods**

This publication provides an overview of the laws, restrictions, entitlements and obligations that apply to people settling in Canada or moving back 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 the CBSA 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**.

### **At your service**

The Canada Border Services Agency (CBSA) operates at some 1,200 service points across Canada and 39 locations abroad. It employs approximately 13,000 public servants who handle over 12 million commercial releases and more than 95 million travellers each year.

The CBSA's role is to manage the nation's border by administering and enforcing over 90 domestic laws that govern trade and travel, as well as international agreements and conventions.

The CBSA delivers innovative border management through a network of dedicated professionals who work strategically with domestic and international partners to ensure that Canada remains secure and responsive to new and emerging threats. The CBSA also intercepts, detains and removes persons who pose a threat to Canada or who have been determined to be inadmissible.

Border services officers are at Canada's entry points to help you when you arrive in Canada. The CBSA is committed to providing efficient and courteous service. At designated bilingual offices, the officers provide service in the official language of your choice. If you require more detailed information that is not provided in this publication, please call the Border Information Service (BIS) at one of the telephone numbers listed in the section called "Additional information".

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## Is this publication for you?

This publication will be helpful if you are:

- entering Canada with the intention of establishing, for the first time, a residence for a period of not less than one year;
- coming to Canada for temporary employment for a period of more than three years;
- moving back to Canada to resume residence after an absence of at least one year, or after being a resident of another country for at least one year.

The CBSA considers one year to be one calendar year from your date of departure. For example, if you leave on January 1, 2010, and return on January 1, 2011, you are considered to have been absent for one year.

In all cases, you may qualify for duty- and tax-free importation of your personal and household goods, if you meet the conditions outlined in this publication.

For a printed summary of the information in this document, consult the publication called *Moving Back to Canada* or *Settling in Canada* available at all CBSA offices, on the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) or by contacting the Border Information Service (BIS) at one of the telephone numbers listed in the section called "Additional information."

## Who are considered Settlers?

Under customs legislation, Settlers mean all individuals who enter Canada with the intention of establishing, for the first time, a residence for a period of not less than 12 months.

It is important to know that the status of a person for customs purposes is not always the same as the person's status for immigration purposes.

For example,

- Persons coming to Canada for the purposes of employment for a period **exceeding** 36 months (other than United States Preclearance personnel) are at first arrival considered to be Settlers to Canada even though they may be considered Temporary Residents for immigration purposes;
- Persons entering Canada to become Permanent Residents without the intention of residing immediately in Canada are not considered Settlers to Canada since they do not have any intention of remaining in Canada at that time, and will live outside Canada for an undetermined period of time. Therefore, under customs legislation, these persons are considered visitors to Canada, even if they are Permanent Residents for immigration purposes.

## Who are considered Former Residents?

- Former Residents of Canada are persons who are returning to Canada to resume residence in Canada after having been residents of another country for a period of not less than one year. Persons who establish themselves as residents of another country for a period of at least one year may make return visits to Canada (as non-resident visitors) without jeopardizing their former resident entitlement.
- However, persons who do **not** establish themselves as residents of another country during their absence from Canada, such as those on extended vacations, voyages or world cruises, are only eligible to the former resident entitlement if the duration of their absence is a continuous period of at least one year, without any return to Canada having been made during that time. Should these persons make return visits to Canada, they will be entitled to a personal exemption as described in the publication called "*I Declare*".

## Before leaving for Canada

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

You should describe each item of jewellery you plan to bring into Canada on the list of goods you submit. Since jewellery is difficult to describe accurately, it is best to use the wording from your insurance policy or jeweller's appraisal and to include photographs that have been dated and signed by the jeweller or a gemologist. This information makes it easier to identify the jewellery when you first enter Canada, and later on when you return from a trip abroad with this jewellery.

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

### Items you can import duty- and tax-free

Settlers and Former Residents can include the following personal and household effects in their duty- and tax-free entitlement:

- clothing and linen;
- furniture;
- furnishings;
- appliances;
- silverware;
- jewellery;
- antiques;
- family heirlooms;
- private collections of coins, stamps and art;
- personal computers;
- books;
- musical instruments;
- hobby tools and other hobby items;
- personal vehicles;
- pleasure boats and the trailers to carry them (trailers are subject to Transport Canada requirements);
- mobile trailers, not exceeding 2.6 metres (9 feet) in width, that the owner is capable of moving on his or her own;
- utility trailers;
- motor homes;
- private aircraft; and
- tool sheds or garages that do not attach to or form part of a dwelling.

A house, a large trailer you use as a residence and any goods you use or will use commercially **are not** eligible as personal or household effects. These goods are subject to regular duty and taxes.

### **Value limitation (CAN\$10,000)**

If you are a **former resident** of Canada, any single personal or household item (including an automobile) that is worth more than CAN\$10,000 on the date you import it is subject to applicable duty and taxes on the amount that is over CAN\$10,000. This applies to items acquired after March 31, 1977.

### **Additional personal exemption**

If you are a **former resident** who is returning to resume residence in Canada, you are entitled to claim a duty- and tax-free personal exemption of a maximum value of CAN\$750 for goods you acquired abroad or while in transit. You do not have to own, possess or use these goods before you return to Canada to resume residence. For further information on this personal exemption, you may consult the publication called "*I Declare*" available on the CBSA Web site at: [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

### **Wedding gifts**

If you got married within three months of coming to Canada or if you plan to marry no later than three months after arriving in this country, you can bring in your wedding gifts free of duty and taxes. However, you must have owned and possessed the gifts before you arrived in Canada. In this instance, the requirement to have used the goods does not apply. These same conditions apply to household goods you bring in as part of a bride's trousseau.

### **Ownership, possession and use requirements**

To import goods duty- and tax-free, Settlers must have owned, possessed and used the goods prior to their arrival in Canada and Former Residents must have owned, possessed and used the goods for at least six months before returning to resume residence.

It is important that you meet these three requirements. For example, if you owned and possessed the goods without using them, the goods will be subject to duty and taxes. Please note that leased goods are subject to duty and taxes because the CBSA does not consider that you own them. If you have bills of sale and registration documents, they can help you prove that you meet these requirements.

Even if your goods meet the ownership, possession and use requirements, they must still meet other government department requirements. For information on other restrictions and/or requirements for goods being imported into Canada, see the section called "Restrictions".

### **Exceptions to ownership, possession and use requirements**

If you are a **former resident**, the six-month stipulation will be waived if you have been absent from Canada for five years or more. Therefore, you only need to have owned, possessed and used your personal and household effects (for a period of time) before you return.

### **Replacement goods**

Replacement goods imported by Former Residents are also exempt from the six-month requirement. However, they must have owned, possessed and used the goods abroad before returning to Canada to resume residence. To qualify for the exemption, the goods must be replacements for goods that would have met the six-month ownership, possession and use requirements, except for the fact that they were lost or destroyed as a result of a fire, a theft, an accident or another unforeseen circumstance.

In addition, replacement goods must be of a similar class and about the same value as the goods they are replacing. You will need to show proof of this. If you intend to claim replacement goods, to ensure that the goods qualify, call the BIS at one of the telephone numbers listed in the section called "Additional information".

## Declaring your goods

When you arrive, **even** if you have no goods with you at the time, you must give your list of goods to the border services officer **at your first point of arrival in Canada**. Based on the list of goods you submit, the officer will complete a Form B4, *Personal Effects Accounting Document*, assign a file number to it and give you a copy of the completed form as a receipt. You will need to present your copy of this form to claim free importation of your unaccompanied goods when they arrive. Goods to follow may be subject to import restrictions before you can import them.

To facilitate the clearance process, you can complete Form B4, in advance of your arrival at the first port of entry in Canada. You can obtain a copy of the form on the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

## Disposing of goods you imported duty- and tax-free

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

## Public health

If you are suffering from a communicable disease upon your arrival/return in Canada, or if you have been in close contact with someone with a communicable disease, you are obligated to inform a border services officer or a quarantine officer who can determine if you require further assessment. If you have been ill while travelling or become ill after you arrive/return in Canada, consult a Canadian doctor and inform the doctor that you have travelled abroad, where you were and what, if any, treatment or medical care you have received (e.g. medications, blood transfusions, injections, dental care or surgery).

## Alcoholic beverages

Alcoholic beverages are products that exceed 0.5% alcohol by volume. If you meet the minimum age requirements of the province or territory where you enter Canada, you can include limited quantities of alcoholic beverages in your personal entitlement. These items **must be in your possession** upon your arrival/return. Minimum ages for the importation of alcoholic beverages as prescribed by provincial or territorial authorities are 18 years for Alberta, Manitoba and Quebec; and 19 years for the remaining provinces and territories.

You are allowed to import only **one** of the following amounts of alcohol free of duty and taxes:

- 1.5 litres (53 imperial ounces) of wine;
- a total of 1.14 litres (40 ounces) of alcoholic beverages; **or**
- up to a maximum of 8.5 litres of beer or ale.

## Note

The CBSA classifies “cooler” products according to the alcoholic beverage they contain. For example, alcohol coolers are considered to be alcoholic beverages and wine coolers are considered to be wine. Beverages not exceeding 0.5% alcohol by volume are not considered to be alcoholic beverages.

The quantities of alcohol you bring in must be within the limit set by the province or territory where you will enter Canada. If the value of the goods is more than the free allowance, you will have to pay duty and taxes as well as provincial/territorial assessments. In Nunavut and the Northwest Territories, you cannot bring in more than the free allowance. For more information, contact the appropriate provincial or territorial liquor control authority **before** coming to Canada.

If you intend to ship alcoholic beverages to Canada (e.g. the contents of a bar or wine cellar), contact the appropriate provincial or territorial liquor control authority beforehand so you can pay the provincial or territorial fees and assessments in advance. To obtain release of the shipment in Canada, you have to produce a copy of the provincial or territorial receipt and pay all of the applicable federal assessments.

## Tobacco products

You are allowed to bring **all** of the following amounts of tobacco into Canada free of duty and taxes if these products are **in your possession** upon arrival:

- 200 cigarettes;
- 50 cigars;
- 200 grams (7 ounces) of manufactured tobacco; **and**
- 200 tobacco sticks.

### Note

If you include cigarettes, tobacco sticks or manufactured tobacco in your personal exemption allowance, a partial exemption may apply. You will have to pay a special duty on these products **unless** they are marked "**CANADA DUTY PAID • DROIT ACQUITTE**." You will find Canadian-made products sold at a duty-free shop marked this way. You can speed up your clearance by having your tobacco products available for inspection when you arrive.

If you bring in more than your personal allowance, you will have to pay regular assessments on the excess amount. These regular assessments can include duty and taxes as well as provincial or territorial fees. In certain cases, provincial and territorial limits may apply.

In addition, the *Excise Act, 2001* limits the quantity of tobacco products that may be imported (or possessed) by an individual for personal use if the tobacco product is not packaged and stamped "**CANADA DUTY PAID • DROIT ACQUITTE**." The limit is currently five units of tobacco products. **One** unit of tobacco products consists of one of the following:

- 200 cigarettes;
- 50 cigars;
- 200 grams (7 ounces) of manufactured tobacco; **or**
- 200 tobacco sticks.

## Currency and monetary instruments

If you are importing or exporting monetary instruments equal to or greater than CAN\$10,000 (or the equivalent in a foreign currency), you must report this to the CBSA when you arrive in Canada or before you leave. This applies to either cash or other monetary instruments. For more information, please refer to the publication called *Crossing the border with \$10,000 or more?*

### Settlers' effects acquired with blocked currencies

Some countries limit the amount of money you can take out of the country. You should check with your banker, lawyer or financial advisor. If this is the case, you may be able to take advantage of a special provision that may allow you to claim free importation of certain goods.

To claim free importation of goods under the provisions of the *Settlers' Effects Acquired With Blocked Currencies Remission Order*, it will be necessary for you to satisfy the CBSA at the time of importation that the country from which you emigrated does in fact apply restrictions on the transfer of capital by emigrants to Canada and that, due to such restrictions, the currency on deposit could not be exported at the time of emigration.

Settlers from countries that apply currency restrictions may have up to three years to import goods purchased with blocked funds on deposit in the former country of domicile prior to their arrival in Canada without reference to the ownership, possession and use requirements abroad.

## Restrictions

The importation of certain goods is restricted in Canada. The following are examples of some of these goods. Make sure you have the information you require before attempting to import these items into Canada.

You can obtain further information by calling the BIS at one of the telephone numbers listed in the section called "Additional information" or by visiting the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

## Firearms and weapons

You must declare all weapons and firearms at the port of entry when you enter Canada. **If not, you could face prosecution and the goods may be seized.**

For more detailed information on importing a firearm into Canada, see the publication called *Importing a Firearm or Weapon Into Canada* or call the BIS at one of the telephone numbers listed in the section called "Additional information".

For information about applying for a Canadian firearms licence or a firearms registration certificate, or to obtain an *Application for an Authorization to Transport Restricted Firearms and Prohibited Firearms* (Form CAFC 679) **in advance**, please contact:

Canadian Firearms Program  
Ottawa ON K1A 0R2

Telephone: **1-800-731-4000** (toll-free in Canada and the United States)  
506-624-5380 (from all other countries)

Fax: 613-825-0297

E-mail: [cfp-pcaf@rcmp-grc.gc.ca](mailto:cfp-pcaf@rcmp-grc.gc.ca)

Web site: [www.rcmp.gc.ca/cfp](http://www.rcmp.gc.ca/cfp)

## Explosives, fireworks and ammunition

You are required to have written authorization and permits to bring explosives, fireworks and some types of ammunition into Canada. For more information, contact Natural Resources Canada:

Explosives Regulatory Division  
Natural Resources Canada  
1431 Merivale Road  
Ottawa ON K1A 0G1

Telephone: 613-948-5200

Web site: [www.nrcan.gc.ca](http://www.nrcan.gc.ca)

## Vehicles

Vehicles include any kind of pleasure vehicles such as passenger cars, pickup trucks, camper trucks, vans, Jeeps, chassis cabs, motorcycles, snowmobiles and motor homes, as long as you use them for non-commercial purposes. However, you should be aware that Transport Canada has many requirements that apply to vehicles.

Transport Canada defines a vehicle as any vehicle that is capable of being driven or drawn on roads, by any means other than muscular power exclusively, but not including a vehicle designed to run exclusively on rails. Trailers such as recreational, boat, camping, horse and stock trailers are considered vehicles as are wood chippers, generators or any other equipment mounted on rims and tires.

For Transport Canada requirements on the importation of any vehicle, refer to the CBSA publication *"Importing a Vehicle Into Canada"* which is available on the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca), or visit the Transport Canada Web site at [www.tc.gc.ca](http://www.tc.gc.ca).

Import restrictions apply to most used or secondhand vehicles that are not manufactured in the current year and are imported from a country other than the United States.

**Before** you import a vehicle, you **should** also contact the Registrar of Imported Vehicles at:

Telephone: **1-888-848-8240** (toll-free in Canada and the United States)

416-626-6812 (from outside Canada and the United States)

Web site: **www.riv.ca**

This is an agency which is contracted by Transport Canada to administer a national program to ensure that imported vehicles are brought into compliance with Canada's safety standards.

### **Restrictions on temporary importing**

If you buy, lease, rent or borrow a vehicle while outside Canada, Transport Canada and customs legislation does not allow you to bring it into Canada for your personal use, even temporarily, unless it meets all Transport Canada requirements and you pay the duty and federal taxes that apply. For exceptions, consult Memorandum D2-4-1, *Temporary Importation of Conveyances by Residents of Canada*, and Memorandum D8-1-1, *Amendments to Temporary Importation (Tariff Item No. 9993.00.00) Regulations*, which are available on the CBSA Web site at **www.cbsa.gc.ca** under "Publications and forms". You can also call the BIS at one of the telephone numbers listed in the section called "Additional information".

The duty and taxes, as well as the Registrar of Imported Vehicles fee, are not refunded when the vehicle leaves Canada.

### **Goods subject to import controls**

To monitor the effects of imports on Canadian manufacturers, there are import controls on items such as clothing, handbags and textiles. These controls are outlined in the *Export and Import Permits Act*. Depending on the value, quantity or type of goods you intend to import, you may need an import permit even if you qualify for a personal exemption.

For more information, call the BIS at one of the telephone numbers listed in the section called "Additional information", or contact the Export and Import Controls Bureau:

Export and Import Controls Bureau  
Foreign Affairs and International Trade Canada  
125 Sussex Drive  
Ottawa ON K1A 0G2

Web site: **www.international.gc.ca**

### **Prohibited consumer products**

The *Hazardous Products Act* prohibits the importation of consumer products that could pose a danger to the public (e.g. baby walkers and jequirity beans that are often found in art or beadwork). Settlers and Former Residents should be aware of the consumer products that have safety requirements in Canada. Many of these safety requirements are stricter than requirements for other countries. For more information about prohibited and restricted products, contact Health Canada:

Telephone: **1-866-662-0666** (toll-free in Canada)

613-952-1014 (from all other countries)

Web site: **www.healthcanada.gc.ca**

## **Food, plants, animals and related products**

All food, plants, animals and related products must be declared. Food can carry diseases such as E. coli. Plants and plant products can carry invasive alien species such as the Asian long-horned beetle. Animals and animal products can carry diseases such as avian influenza and foot and-mouth disease. Furthermore, certain species of plants and animals are protected under the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES) and their trade is carefully controlled. Because of these risks, the Government of Canada regulates the import and export of certain food, plants, animals and related products to and from Canada.

Based on emerging threats, import requirements for food, plants, animals and related products are subject to change on a daily basis. For the most up-to-date import requirements for these items, refer to the Canadian Food Inspection Agency's (CFIA) Automated Import Reference System (AIRS) at <http://inspection.gc.ca/english/imp/airse.shtml>. AIRS is an automated reference tool that will lead you through a series of questions about food, plants, animals or related products you wish to import to determine the applicable regulations, policies and import requirements.

### **Note**

CITES import requirements do not appear in the AIRS. If you have questions about importing a CITES species, visit [www.ec.gc.ca](http://www.ec.gc.ca) or call the Canadian Wildlife Service at **1-800-668-6767**.

In addition to the import requirements established by the CFIA and CITES, Foreign Affairs and International Trade Canada has set limits on the quantity and/or dollar value of certain food products you can bring into Canada duty-free or that you can include in your personal entitlement.

Unless you have an import permit from Foreign Affairs and International Trade Canada for quantities over the established limits, you will have to pay duty and taxes ranging from 150 per cent to 300 per cent of the value of the goods.

For more information, refer to the "Food, Plant and Animal Inspections" section of the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) or call the BIS at one of the telephone numbers listed in the section called "Additional information".

## **Prohibited goods**

You cannot import prohibited goods such as obscene material, hate propaganda and child pornography into Canada.

## **Health products (prescription drugs)**

In Canada, health products may be regulated differently than they are in other countries. For example, what is available without a prescription in one country may require a prescription in Canada. Canada, like many other countries, has restrictions on the quantities and types of health products that can be brought in. For more information regarding health products and their importation into Canada, please consult Health Canada's Web site at [www.hc-sc.gc.ca](http://www.hc-sc.gc.ca).

## **Cultural property**

Certain antiquities or cultural objects considered to have historical significance to their country of origin cannot be brought into Canada without the appropriate export permits. Before you import such items, you should contact Canadian Heritage:

Movable Cultural Property Program

Canadian Heritage

15 Eddy Street, 3rd Floor

Gatineau QC K1A 0M5

Telephone: 819-997-7761

Fax: 819-997-7757

Web site: [www.pch.gc.ca](http://www.pch.gc.ca)

## **Items you import for commercial use**

If you import vehicles, farm equipment or other capital equipment to use in construction, contracting or manufacturing, or other goods for use in a trade, you have to pay the goods and services tax and any applicable duty on these items.

## **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](http://www.cbsa.gc.ca).



