Ottawa, May 4, 2010

MEMORANDUM D2-2-1

In Brief

SETTLERS’ EFFECTS – TARIFF ITEM NO. 9807.00.00

Revisions made to this memorandum are the result of a need for clarification which is achieved by updating the Accounting for Goods section of Guidelines and General Information. The update clarifies which immigration documents issued to a traveller are to be cross-referenced with the Form B4, Personal Effects Accounting Document.
MEMORANDUM D2-2-1

SETTLERS’ EFFECTS
TARIFF ITEM NO. 9807.00.00

This memorandum outlines and explains the conditions under which a settler may import goods into Canada for personal or household use without the payment of duties.

TABLE OF CONTENTS

| Legislation | 1 |
| Regulations | 1 |
| Guidelines and General Information | 3 |
| Who are Considered Settlers? | 3 |
| Who are Not Considered Settlers? | 3 |
| Variation Between Customs/Immigration Legislation | 3 |
| Actions | 4 |
| Goods Admissible | 4 |
| Goods Not Admissible | 4 |
| Ownership, Possession, and Use | 4 |
| Exemption From the “Use” Requirement | 4 |
| Listing of Goods to be Imported | 5 |
| Shipping Goods to Canada | 5 |
| Accounting for Goods | 5 |
| Goods to Follow | 5 |
| Retention Period | 6 |
| Penalty Information | 6 |
| Requirements of Other Government Departments | 6 |
| Firearms and Weapons | 6 |
| Replica Firearms | 6 |
| Explosives, Fireworks and Ammunition | 6 |
| Goods Subject to Import Controls | 6 |
| Prohibited Consumer Products | 7 |
| Food, Plants and Animals | 7 |
| Prohibited Goods | 7 |
| Public Health | 7 |
| Health Products (drugs) | 7 |
| Cultural Property | 7 |
| Vehicles | 7 |
| Restrictions on Temporary Importing | 8 |
| Alcoholic Beverages | 8 |
| Tobacco Products | 8 |
| Currency and Monetary Instruments | 8 |
| Blocked Currency | 8 |

LEGISLATION

Customs Tariff

Tariff Item No. 9807.00.00

Goods imported by a settler for the settler’s household or personal use, if actually owned, possessed and used abroad by the settler prior to the settler’s arrival in Canada, and accompanying the settler at the time of the settler’s arrival in Canada.

For the purpose of this tariff item:

(a) “goods” may include:

(i) either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and

(ii) tobacco not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco;

(b) “goods” does not include imported goods that are sold or otherwise disposed of within twelve months after importation; and

(c) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) are not accompanying the settler at the time of the settler’s arrival in Canada, they may be classified under this tariff item when imported at a later time if they are reported by the settler at the time of the settler’s arrival in Canada.

Paragraph 133(h) of Part IV, Regulations and Orders of the Customs Tariff reads:

133. The Governor in Council may, on the recommendation of the Solicitor General of Canada, make regulations

(h) for the purposes of tariff item No. 9807.00.00,

(i) defining the word “settler”,

(ii) exempting goods or classes of goods imported by any classes of persons referred to in that tariff item from any of its requirements relating to ownership, possession or use, and

(iii) substituting less exigent requirements relating to the ownership, possession or use of goods or classes of goods of that tariff item;

The following regulations are established by the Governor in Council on the recommendation of the Solicitor General of Canada, pursuant to paragraph 133(h) of the Customs Tariff.

REGULATIONS

Definition of “Settler” for the Purpose of Tariff Item No. 9807.00.00 Regulations

SOR/2005-257
Registration August 31, 2005


**Customs Tariff**

**Definition of “Settler” for the Purpose of Tariff Item No. 9807.00.00 Regulations**

P.C. 2005-1498 August 31, 2005

Her Excellency the Governor General in Council, on the recommendation of the Minister of Public Safety and Emergency Preparedness, pursuant to subparagraph 133(h)(i) of the **Customs Tariff**, hereby makes the annexed **Definition of “Settler” for the Purpose of Tariff Item No. 9807.00.00 Regulations**.

S.C. 1997, c. 36

**Definition of “Settler” for the Purpose of Tariff Item No. 9807.00.00 Regulations**

*Settler*

1. For the purpose of tariff item No. 9807.00.00, “settler” means any person who enters Canada with the intention of establishing, for the first time, a residence for a period of not less than 12 months, but does not include a person who enters Canada for the purpose of

   (a) employment for a period not exceeding 36 months;
   
   (b) studying at an educational institution; or
   
   (c) performing preclearance activities on behalf of the Government of the United States under the terms of the Agreement on Air Transport Preclearance between the Government of Canada and the Government of the United States of America, signed January 18, 2001.

**Repeal**

2. The **Definition of “Settler” for the Purpose of Tariff Item No. 9807.00.00 Regulations** is repealed.

SOR/90-226

**Coming Into Force**

3. These Regulations come into force on the day on which they are registered.

**Tariff Item No. 9807.00.00 Exemption Order**

SOR/90-225

Registration April 5, 1990

**Customs Tariff**

**Tariff Item No. 9807.00.00 Exemption Order**

P.C. 1990-664 April 5, 1990

His Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue, pursuant to Note 8(b)* to Chapter 98 of Schedule I to the **Customs Tariff**, is pleased hereby to make the annexed Order respecting the exemption of certain goods or classes of goods from certain requirements specified in tariff item No. 9807.00.00 of Schedule I to the **Customs Tariff**.

* S.C. 1988, c. 65, s. 106 (Sch., Part B)
** R.S., c. 41 (3rd Supp.)

**Order Respecting the Exemption of Certain Goods or Classes of Goods From Certain Requirements Specified in Tariff Item No. 9807.00.00**

**Short Title**

1. This Order may be cited as the tariff item No. 9807.00.00 Exemption Order.

**Exemption**

2. The following goods are exempt from the use requirements specified in tariff item No. 9807.00.00:

   (a) alcoholic beverages imported by a settler who has attained the minimum age at which a person may lawfully purchase alcoholic beverages in the province in which the customs office where the alcoholic beverages are imported is situated;
   
   (b) tobacco products;
   
   (c) household goods acquired by a settler and set aside for use in the household of the settler whose marriage occurred within three months before the settler’s arrival in Canada or is to occur within three months after the settler’s arrival in Canada; and
   
   (d) wedding gifts received outside Canada by a settler in consideration of the settler’s marriage which occurred within three months before the settler’s arrival in Canada or is to occur within three months after the settler’s arrival in Canada.

SOR/91-533, s.1(F); SOR/94-784, s.4; SOR/98-62, s.7.

**Excise Act, 2001**

2002, c. 22

Section 32. (2)(j) and 35. (2)(c) as set out in the **Excise Act, 2001** reads:

   (j) an individual who has imported the product for their personal use in quantities not in excess of prescribed limits; or
   
   (c) a tobacco product that is imported by an individual for their personal use in quantities not in excess of prescribed limits;

**Stamping and Marking of Tobacco Products Regulations**

5. (1) for the purposes of paragraphs 32(2)(j) and 35(2)(c) of the Act, the prescribed limit is five units of tobacco products.

Memorandum D2-2-1

May 4, 2010
(2) For the purposes of subsection (1), a unit of tobacco products consists of:

(a) 200 cigarettes;
(b) 50 cigars;
(c) 200 tobacco sticks; or
(d) 200 g of manufactured tobacco.

GUIDELINES AND GENERAL INFORMATION

Who are Considered Settlers?

1. For the purpose of tariff item No. 9807.00.00 of the Schedule to the Customs Tariff, 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.

2. Persons coming to Canada for the purpose of employment for a period exceeding 36 months (other than United States preclearance personnel) are, on first arrival, considered to be settlers to Canada and are eligible for the provisions of tariff item No. 9807.00.00. This applies even though they may still be considered temporary residents for immigration purposes.

3. Persons already residing in Canada as temporary residents for employment purposes (other than United States preclearance personnel) that have their employment authorization extended, such that the continuous duration of employment in Canada will exceed 36 months, become settlers to Canada under tariff item No, 9807.00.00 as of the date of the employment authorization extension. It is at this time only, that those goods which were owned, possessed, and used by the temporary resident prior to that extension date, are eligible to be classified, as settler’s effects under tariff item No. 9807.00.00.

4. Persons, who are temporary residents of Canada for the purpose of tariff classification of goods, that are granted permanent resident status under the Immigration and Refugee Protection Act (IRPA) from a Citizenship and Immigration Canada Inland Office, after their arrival in Canada, are settlers. For these individuals, only those goods which were owned, used and possessed by those persons, prior to the date of application for permanent resident status will be classified under tariff item No. 9807.00.00.

Who are Not Considered Settlers?

5. Persons who enter Canada for the purpose of:

(a) employment for a period not exceeding 36 months;
(b) studying at an educational institution; or

(c) performing preclearance activities on behalf of the Government of the United States.

6. Persons who had previously established a residence in Canada for a period of 12 months or more and become permanent residents under IRPA, are not considered as settlers under the Customs Act. The goods accompanying those persons may not be classified under tariff item No. 9807.00.00. For the purpose of the Customs Tariff, these individuals are considered former residents and the goods classified under tariff item No. 9805.00.00 of the Schedule to the Customs Tariff. For more information on tariff item No. 9805.00.00, refer to Memorandum D2-3-2, Former Residents of Canada — Tariff Item No. 9805.00.00.

7. Similarly, unless they have applied for permanent resident status, persons arriving in Canada as:

(a) members of visiting forces (NATO);
(b) United States preclearance personnel;
(c) visitors for health or pleasure purposes (for a period not longer than 12 months); or
(d) temporary residents (for employment in Canada for a period not exceeding 36 months or to study in an institute of learning)

are not regarded as settlers to Canada under tariff item No. 9807.00.00. Persons in these categories may import personal and household effects including automobiles, on a temporary basis, as outlined in Memorandum D2-1-1, Temporary Importation of Baggage and Conveyances by Non-Residents, or Memorandum D21-4-3, Visiting Forces Personnel – Tariff Item No. 9827.00.00, as the case may be.

8. Persons admitted into Canada under IRPA who do not meet the requirements of tariff item No. 9807.00.00 and the applicable regulations are deemed as non-residents under tariff item No. 9803.00.00.

Variation Between Customs/Immigration Legislation

9. A person’s status for customs purposes is not always the same as their status for immigration purposes.

10. As an example, a person can become a permanent resident without the intention of residing immediately in Canada. However, this person is not determined to be a settler as defined in the customs legislation, and be eligible for the provisions of tariff item No. 9807.00.00. In this case, since the person does not have any intention of remaining in Canada at that time, and will live outside Canada for an undetermined period of time, that person is considered a non-resident of Canada and not a settler, for the purpose of the Customs Tariff, and is eligible to temporarily import goods under tariff item No. 9803.00.00.
Actions

11. A Form B4, *Personal Effects Accounting Document*, will be completed to list all the personal effects being imported, as well as those that will follow at a later date. Even if there are no goods being imported, a Form B4 must be completed at the first point of entry in Canada, listing any or all goods that will be arriving at a later date. For further clarification, read paragraphs 17, 18 and 19.

Goods Admissible

12. Either spouse may claim free importation of personal and household effects under tariff item No. 9807.00.00, regardless of whether the goods are registered jointly or in either name. Personal and household effects can include such items as:

(a) wearing apparel, household furniture and appliances, books, musical instruments, personal computers, bicycles, hobby tools, firearms, travel and utility trailers, pleasure boats, and personal aircraft;

(b) travel trailers not exceeding 2.6 metres (9 ft.) in width, which the owner is capable of moving from place to place on a personal basis, motor homes, tool sheds or garages which do not attach to or form part of a dwelling;

(c) vehicles; and

(d) goods acquired by a settler for personal use, while in transit to Canada from the former country of domicile, that were owned, possessed, and used abroad by the settler prior to his or her arrival in Canada.

Goods Not Admissible

13. The following are examples of goods which are not admissible under tariff item No. 9807.00.00 and are to be classified under the appropriate provision of the *Customs Tariff*:

(a) goods for the accommodation of others, for sale or hire, or for use in a business or manufacturing establishment, or as contractors’ outfits, such as office equipment and furniture, dental chairs, welding equipment, metal and woodworking machines, vehicles and trailers for commercial use;

(b) livestock, machinery, and equipment for use on a ranch or farm;

(c) houses and buildings used as dwellings or residences, large trailers used as residences of a type or nature which require a special permit and highway escort to be moved from place to place;

(d) company-owned and leased vehicles (as well as any other leased goods); and

(e) goods purchased prior to the settler’s arrival in Canada but which are forwarded directly to Canada without all of the ownership, possession, and use requirements having been met.

Ownership, Possession, and Use

14. For the purposes of tariff item No. 9807.00.00:

(a) “ownership” means that the settler has acquired, by purchase or other means, the legal right to have goods as personal property and to exercise control over their use and disposition. Goods which are leased do not qualify;

(b) “possession” means that the settler has, in person, physically accepted the goods; and

(c) “use” means that the settler has actually put the goods into an action or service for a purpose for which they were designed or intended.

15. In some cases, settlers wish to acquire goods in other than their homeland (e.g., while they are en route to Canada), and problems arise at the time of importation when not all of the ownership, possession, and use requirements have been met. As vehicles are frequently involved, the following criteria have been developed to assist settlers in such cases:

(a) the vehicle must have been owned and possessed by the settler, in accordance with the conditions described above, prior to his or her arrival in Canada;

(b) in addition to having owned and taken possession of the vehicle abroad, the settler must have been legally entitled to operate it in the free environment abroad (e.g., have a valid driver’s licence) and have actually driven it on the open roads abroad for some distance, prior to the date on which the settler arrives in Canada. (Note that a test drive using dealer licence plates or a drive only on the manufacturer’s or dealer’s premises does not qualify);

(c) the vehicle must have been licensed and insured (temporarily or otherwise), in the name of the settler, for use in the free environment abroad during the period it was used;

(d) documentary evidence is produced at the time of accounting to substantiate that the above requirements have been met;

(e) all of the remaining requirements of tariff item No. 9807.00.00 are complied with; and

(f) the vehicle is eligible for importation into Canada in accordance with Transport Canada’s laws and requirements.

Exemption From the “Use” Requirement

16. The use requirement is waived on trousseau items and wedding presents, provided they were owned by and in the possession of the settler before the settler’s arrival in
Canada. In order to qualify, the settler’s marriage must have occurred within the three-month period immediately preceding his or her arrival in Canada or the marriage must be scheduled to occur within three months after the settler’s arrival in Canada.

**Listing of Goods to be Imported**

17. Prior to importation, settlers must prepare a detailed list in duplicate of all goods to be imported, showing the make, model, serial numbers (where possible), and approximate value of each item. For general household items, a group listing and overall value is sufficient (e.g., kitchen utensils – $000). The list should be divided into two parts, showing which items are accompanying the owner at the time of arrival and which items are to arrive at a later date as “goods to follow.” This list must be presented to the border services officer when the settler first arrives in Canada, even if no goods are being imported at that time. Instead of a list, Form B4A, *Personal Effects Accounting Document* (list of goods imported), may be used.

18. If no list has been prepared, the settler will be instructed to complete one, before any further processing can be completed. When there are goods to follow, the list must be detailed enough in order to avoid any confusion when the shipment arrives, particularly if there are items of significant value.

19. It is suggested that settlers importing valuable pieces of jewellery obtain an appraisal report from a qualified gemologist, jeweler, or from their insurance agent. Such jewellery should be individually identified on the list of goods submitted to the CBSA.

20. To clear the settler’s personal effects, the border services officer at the initial POE shall prepare a Form B4. Settlers who would like to speed up the process can complete a Form B4 in advance, and present it to the officer when they arrive in Canada. Forms B4 and B4A are available in either official language on the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

21. The border services officer will ensure that the “settler” box is checked off and the date of arrival in Canada is indicated. The terms of importation should be explained, and the settler must sign the Form B4. The officer must complete the shaded areas and date stamp both copies, as well as the list of goods.

**Shipping Goods to Canada**

22. When shipping goods to Canada, special effort should be made to ensure that the arrival of the goods coincides with or follows the owner’s arrival. Goods arriving in advance of the owner’s arrival will be held in storage at a sufferance warehouse for a period of 40 days, after which time they will be treated as unclaimed.

23. If goods cannot be claimed within the 40-day time limit, it is the responsibility of the owner to request an extension, prior to the expiration of the time limit, at the local CBSA office. If no extension has been granted, the local CBSA office will issue Form E44, *Customs Notice – Unclaimed Goods*. The goods must be claimed within 30 days from the date Form E44 is issued, or they will become forfeit to the Crown. Once the goods become forfeit to the Crown, they are subject to disposal and can no longer be claimed by the owner. Extensions can be granted for a period of up to four years. When the owner arrives in Canada to clear the goods, only those items which meet all of the criteria of tariff item No. 9807.00.00 before their shipment to Canada may be claimed under that item.

24. Settlers who are transporting their own personal goods using a private or rented vehicle must have them cleared at the first point of arrival in Canada.

25. Settlers’ effects arriving by commercial highway carrier may go forward in bond to an inland destination for clearance. If the commercial carrier is not covered by a general authorization, the carrier must obtain a single trip authorization. Refer to Memorandum D3-1-1, *Policy Respecting the Importation and Transportation of Goods*. The settler may also choose to meet the highway carrier at the land border crossing and complete the process there.

26. Settlers’ effects going forward in bond are not required to be delivered to a highway sufferance warehouse, but may proceed directly to the designated CBSA office at destination.

**Accounting for Goods**

27. Settlers’ effects are accounted for at the CBSA office on a Form B4. The border services officer will indicate on Form B4 the status of the person, the date and CBSA office of arrival, based on the information shown on the settler’s Form IMM5292, *Confirmation of Permanent Resident Status* or Form IMM1442 (Visitor’s record, Working or Study Permit or a Temporary Resident Permit). The accounting document number (B4) and office date stamp will also be recorded and initialed by the officer on the back of all Immigration documents.

**Goods to Follow**

28. When goods to follow arrive, they will be released to the importer on presentation of the original Form B4 to the border services officer. The officer will initial and date the items being released on the settler’s copy of the B4.

29. Only goods that were declared and listed as “goods to follow” on the settler’s original Form B4 are eligible for duty- and tax-free importation at a later time under tariff item No. 9807.00.00. There is no time limit for importing goods to follow that were listed on the settler’s Form B4. Any discrepancy between what was declared on the B4 and the goods to follow should be questioned. Goods that were not declared on the initial entry as “goods to follow” are subject to regular import assessments.
30. When CBSA clearance is requested for goods to follow, the settler must present the original Form B4 that was prepared at the initial POE. If the settler does not have the B4, the border services officer must contact the initial POE to request a copy of the B4 that was kept on file. All attempts to trace the original B4 must be made.

Retention Period

31. Settlers are to be advised at the time of arrival that goods, including vehicles, imported under tariff item No. 9807.00.00 which are sold or otherwise disposed of within 12 months after importation are subject to the duties otherwise payable, based upon their value on the day of such sale or disposition. The 12-month period for retention of goods will be calculated from the date of physical arrival of such goods into Canada.

Penalty Information

32. A false declaration or failure to comply with the conditions of importation under tariff item No. 9807.00.00 may result in the assessment of duties, penalties and/or seizure action.

Requirements of Other Government Departments

33. The CBSA assists other government departments in controlling the importation of certain goods into Canada. Included are such items as firearms and weapons, explosives, fireworks and ammunition, animals and animal products, plants and plant products, fresh fruit and vegetables, as well as, certain food and drug products. This list is not all-encompassing but provides some examples of goods that are controlled, restricted, or prohibited. More information may be obtained by contacting:

- Partnership Division
- Admissibility Branch
- Canada Border Services Agency
- Ottawa ON K1A 0L8
- Facsimile: 613-946-1520

Firearms and Weapons

34. You must declare all weapons and firearms at the CBSA 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 BIS. 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
Web site: www.rcmp.gc.ca/cfp

35. For more information on this subject, refer to Memorandum D19-13-2, Importing and Exporting Firearms, Weapons, and Devices, the Customs Tariff, the Criminal Code, the Firearms Act and the Export and Import Permits Act.

Replica Firearms

36. Replica firearms are designed or intended to resemble a firearm with near precision. They are classified as prohibited devices and cannot be imported into Canada.

37. Mace or pepper spray, that is used for the purpose of injuring, immobilizing or otherwise incapacitating any person, is considered a prohibited weapon. Therefore, these products cannot be imported into Canada. Aerosol or similar dispensers that contain substances capable of repelling or subduing animals are not considered weapons if the label of the container specifically indicates that they are for use against animals.

Explosives Fireworks and Ammunition

38. Importation of explosives, including ammunition, fireworks, gunpowder and signal flares are regulated under the Explosives Act, which is administered by Natural Resources Canada. Refer to Memorandum D19-6-1, Administration of the Explosives Act and Regulations for more information or contact:

- Explosives Regulatory Division
- Natural Resources Canada
- 1431 Merivale Road
- Ottawa ON K1A OG1
- Telephone: 613-948-5200
- Web site: www.nrcan.gc.ca

Goods Subject to Import Controls

39. 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 the settler intends to import, there may be a need for an import permit even if the settler qualifies for a personal exemption. For more information, contact:
Prohibited Consumer Products

40. The Hazardous Products Act prohibits the importation of consumer type products that could pose a danger to the public (i.e., baby walkers and jequirity beans often found in art or bead work brought into Canada). Settlers should be aware of 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)
   1-613-952-1014 (from all other countries)

   Website: www.healthcanada.gc.ca/cps

Food, Plants and Animals

41. All food, plants, animals, and related products must be declared. Food can carry disease, 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 of certain food, plants, animals and related products to and from Canada. Based on emerging threats, the import requirements for food, plants, animals and related products are subject to change on a daily basis. To determine the most up-to-date import requirements for these items, refer to the Canadian Food Inspection Agency (CFIA) Automated Import Reference System (AIRS) at: www.airs-sari.inspection.gc.ca. AIRS is an automated reference tool that will lead you through a series of questions about the FPA or related product you wish to import to determine the applicable regulations, policies and import requirements.

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

42. 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 be included in your personal exemption. Unless you have an import permit from Foreign Affairs and International Trade Canada for quantities over and above the established limits, you will have to pay duty ranging from 150 per cent to 300 per cent of the value of the goods.

Prohibited Goods

43. Settlers cannot import prohibited goods such as obscene materials, hate propaganda and child pornography into Canada. For more information about prohibited goods, refer to the Memorandum D9-1-1, Canada Border Services Agency’s Policy on the Classification of Obscene Material and D9-1-15, Canada Border Services Agency’s Policy on the Classification of Hate Propaganda, Sedition and Treason.

Public Health

44. If settlers are ill with a disease that could be transmitted to others upon their arrival in Canada, or have been in close proximity to someone who is or has been ill with a disease that could be transmitted to others, they have an obligation to inform a border services officer or a quarantine officer, who can determine if they require further assessment. If settlers have been ill while traveling or become ill after they arrive in Canada, they must consult a Canadian doctor and ensure that the doctor is aware of any treatment or medical care they could have received (e.g., medications, blood transfusions, injections, dental care, surgery) before they arrived in Canada.

Health Products (drugs)

45. If the settlers are importing medications, there are restrictions on the quantities that are eligible to bring into Canada. Health Canada will allow the import of a prescription drug if the quantity does not exceed a three-month supply, and it is in its original container. For more information, visit Health Canada’s Web site at: www.hc-sc.gc.ca.

Cultural Property

46. 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 importing such items, settlers should contact the Department of Canadian Heritage:

   Movable Cultural Property
   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

Vehicles

47. Vehicles include all kinds 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 the vehicles must meet the requirements of the CBSA, Transport Canada and the Canadian Food Inspection Agency (CFIA) before they can be imported. For more information, contact Transport Canada:

Telephone: 1-800-333-0371 (toll-free in Canada) 613-998-8616 (from outside Canada)
Web site: www.tc.gc.ca/roadsafety

Restrictions on Temporary Importing

48. If a settler buys, leases, rents, or borrows a vehicle while outside Canada, Transport Canada and customs legislation does not allow it to be brought into Canada for personal use, even temporarily, unless it meets all Transport Canada requirements and settler pay any applicable duty and taxes. For exceptions, please 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.

Alcoholic Beverages

49. Alcohol may qualify under tariff item No. 9807.00.00 as settler’s effects only if, the settler meets the minimum age requirements, these goods accompany the settler on arrival in Canada, and the quantity limits are not exceeded.

50. Settlers can include in their personal exemption, up to either 1.14 litres of alcohol or, 1.5 litres of wine or, a total of 1.14 litres of alcohol and wine.

51. The minimum legal ages for the importation of alcoholic beverages under the laws of the province or territory are:

(a) 18 years for Alberta, Manitoba and Quebec; and
(b) 19 years for Yukon, the Northwest Territories, Nunavut, British Columbia, Saskatchewan, Ontario, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

52. Settlers intending to ship alcoholic beverages to Canada (e.g., the contents of a bar or wine cellar) are advised to contact the appropriate liquor control board, prior to shipment, so that provincial fees and assessments can be paid in advance. In order to obtain release of the shipment in Canada, the settler must produce a copy of the provincial permit and pay all of the applicable CBSA assessments.

Tobacco Products

53. Tobacco products may qualify under tariff item No. 9807.00.00 as settlers’ effects only if, these goods are in the settlers’ possession on arrival in Canada.

54. Settlers can include in their personal exemption, up to:

(a) 200 cigarettes,
(b) 50 cigars,
(c) 200 grams of manufactured tobacco, and
(d) 200 tobacco sticks.

55. A minimum duty applies to cigarettes, tobacco sticks and manufactured tobacco that are included in settlers’ personal exemption. The minimum duty will not apply if the product is marked “CANADA – DUTY PAID • DROIT ACQUITTÉ” Canadian-made products sold at duty free stores are marked in this manner.

56. Excess quantities of alcohol and tobacco are subject to high importation costs as provincial fees and taxes are assessed in addition to the duties that apply. In some cases, provincial limits may also apply. An allowance will be given for products that are marked “CANADA – DUTY PAID • DROIT ACQUITTÉ” when border services officers calculate the amounts owing. Canadian-made products sold at duty-free shops are marked in this manner.

57. The law in Canada (also) 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 ACQUITTÉ” (in accordance with the Excise Act, 2001). The limit is currently five units of tobacco products. One unit of tobacco products consists of one of the following:

(a) 200 cigarettes,
(b) 50 cigars,
(c) 200 grams (7 ounces) of manufactured tobacco, or
(d) 200 tobacco sticks.

Currency and Monetary Instruments

58. All importations and exportations of monetary instruments equal to or greater than CAN $10,000 (or its equivalent in a foreign currency), whether in cash or other monetary effects, must be reported to the CBSA at the time of the settlers’ arrival in Canada or prior to their departure from Canada. Refer to our publication Crossing the Border With $10,000 or More? for additional information.

Blocked Currency

59. Settlers from countries which apply restrictions on the export of currency may have up to 36 months to import goods they will purchase in that country with blocked funds they had on deposit in their former country of domicile prior to their removal to Canada. The usual ownership, possession, and use requirements do not apply to goods eligible under this provision. Settlers intending to claim this benefit should first discuss their situation with the CBSA to

Memorandum D2-2-1 May 4, 2010
ensure they are eligible. For more information regarding the importation of goods purchased with blocked funds, refer to Memorandum D2-2-2, *Settlers’ Effects Acquired With Blocked Currencies*. 
<table>
<thead>
<tr>
<th>REFERENCES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ISSUING OFFICE –</strong></td>
</tr>
<tr>
<td>Highway and Rail Division</td>
</tr>
<tr>
<td>People Programs Directorate</td>
</tr>
<tr>
<td>Admissibility Branch</td>
</tr>
<tr>
<td><strong>HEADQUARTERS FILE –</strong></td>
</tr>
<tr>
<td>9807.0</td>
</tr>
<tr>
<td><strong>LEGISLATIVE REFERENCES –</strong></td>
</tr>
<tr>
<td><em>Customs Tariff</em> item No. 9807.00.00 and paragraph 133(h)</td>
</tr>
<tr>
<td><em>Excise Act, 2001</em></td>
</tr>
<tr>
<td><strong>OTHER REFERENCES –</strong></td>
</tr>
<tr>
<td>D2-1-1, D2-2-2, D2-3-2, D3-1-1, D19-1-1, D19-7-1, D19-13-2, D21-4-3</td>
</tr>
<tr>
<td><strong>SUPERSEDED MEMORANDA “D” –</strong></td>
</tr>
<tr>
<td>D2-2-1, July 13, 2009</td>
</tr>
</tbody>
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Services provided by the Canada Border Services Agency are available in both official languages.