



Memorandum D2-2-3

Ottawa, November 27, 2018

Seasonal Residents' Effects - Tariff Item No. 9829.00.00

In Brief

This memorandum has been updated as the result of a technical review. Revisions to the text do not affect or change any of the existing guidelines or procedures contained in this Memorandum.

This memorandum outlines and explains the conditions under which seasonal residents may import goods without the payment of duties.

Legislation

Customs Tariff

Tariff Item No. 9829.00.00

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;

Tools and equipment for the maintenance of a seasonal residence;

The foregoing, on condition that:

- (i) the goods are imported by a person who is not a resident of Canada and who owns or leases for not less than three years a residence in Canada for seasonal use, other than a time-sharing residence, trailer or mobile home;
- (ii) the person is entitled to only one importation under this tariff item;
- (iii) the goods are for the personal use of that person or their family and are not for any commercial, industrial or occupational purpose;
- (iv) the goods are owned, possessed and used by that person or their family before their first arrival in Canada to occupy the seasonal residence;
- (v) the goods are not sold or otherwise disposed of in Canada for at least one year after the date of their importation; and
- (vi) the goods accompany the seasonal resident at the time of the seasonal resident's first arrival in Canada to occupy the seasonal residence or, if not imported at the time of first arrival in Canada, are, at that time, described and listed on a customs accounting document as goods to follow.

Regulations

Seasonal Residents' Remission Order, 1991

Short Title

1. This Order may be cited as the *Seasonal Residents' Remission Order, 1991*.

Interpretation

2. In this Order,

“household effects” means furniture and goods that are found in a home, and tools and equipment that are used in the maintenance of a home, but does not include construction material, electrical fixtures or any other goods that are permanently attached or incorporated into a home; (*effets domestiques*)

“seasonal resident” means a person who is not a resident of Canada and who leases for not less than three years or who owns, for seasonal use, a residence in Canada, other than a time-sharing residence or a mobile home. (*résident saisonnier*)

Remission

3. (1) Subject to subsection (2) and section 4, remission is hereby granted of the taxes imposed under Division III of Part IX and any other part of the *Excise Tax Act*, paid or payable on the importation of household effects by a seasonal resident where the household effects:

- (a) are imported for the personal use of the seasonal resident or the seasonal resident’s family and are not for any commercial, industrial, occupational or other purpose;
- (b) are owned by the seasonal resident or the seasonal resident’s family and have been in the possession of and use of the seasonal resident or the seasonal resident’s family before the seasonal resident’s first arrival in Canada to occupy the seasonal residence; and
- (c) are not sold or otherwise disposed of in Canada for at least one year after their importation.

(2) A seasonal resident is entitled to only one remission under this Order.

4. (1) Subject to subsection (2), a seasonal resident’s household effects shall be imported at the time of the first arrival in Canada of the seasonal resident and shall be listed on a customs accounting document.

(2) Where household effects that are listed on a customs accounting document referred to in subsection (1) are not imported at the time of the first arrival in Canada of the seasonal resident, the household effects shall be identified on that customs accounting document as household effects that are to follow.

Guidelines and General Information

Who are Considered Seasonal Residents?

1. For the purpose of tariff item No. 9829.00.00 of the Schedule to the *Customs Tariff* and of the *Seasonal Residents’ Remission Order, 1991*, a seasonal resident means a person who is not a resident of Canada and who owns or leases for not less than three years a residence in Canada for seasonal use, other than a time-sharing residence, trailer or mobile home.

Admissible Goods

2. No import assessments are payable on seasonal residents’ effects classified under the provisions of tariff item No. 9829.00.00. The goods are free of duty under the [Customs Tariff](#), and the remission order remits any goods and services tax (GST) and excise taxes otherwise payable.

3. Tariff item No. 9829.00.00 provides for household furniture and furnishings as well as tools and equipment for the maintenance of a seasonal residence to be imported on a duty free basis by seasonal residents. Construction materials, electrical fixtures or other goods permanently attached to or incorporated into a seasonal residence are excluded.

4. Goods must be for the personal use of the seasonal resident or his or her family and not for any commercial, industrial, or occupational purpose.

5. Goods must also be owned by the seasonal resident or his or her family and have been in their possession and use before their first arrival in Canada to occupy the seasonal residence. For the purposes of tariff item No 9829.00.00:

- a) "Ownership" means that the seasonal resident 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.
- b) "Possession" means that the seasonal resident has, in person, physically accepted the goods.
- c) "Use" means that the seasonal resident has actually put the goods into an action or service for a purpose for which they were designed or intended.

Documentation

6. To obtain the benefits of tariff item No. 9829.00.00 and the remission order, seasonal residents must provide, **at the time of first arrival to occupy the seasonal residence**, proof of ownership or of a minimum three-year lease of a residence in Canada for seasonal use.

7. The term "seasonal residence" does not include a trailer, mobile home, time-share residence, or any residence that is shared with a resident of Canada. However, a seasonal residence is not restricted to only a cottage, camp or chalet. It can include a more permanent or elaborate structure such as a house or condominium, but **only if** it is for the exclusive use of the seasonal resident and their family members, and on condition that it is not rented or leased to others during the seasonal resident's absence.

8. Similarly, the term "seasonal use" is not restricted to a particular season of the year or to any particular frequency of visits. Provided the seasonal resident remains a non-resident of Canada within the meaning of the [Non-residents' Temporary Importation of Baggage and Conveyances Regulations](#) and does not reside in Canada on a permanent basis, any periodic use of the seasonal residence is considered to fall within the meaning of "seasonal use" for the purposes of tariff item No. 9829.00.00 and the remission order.

Listing of Goods to be Imported

9. Prior to importation, seasonal residents 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 –\$XXX). The list should be divided into two parts, showing which items are accompanying the seasonal resident at the time of first arrival in Canada to occupy the seasonal residence 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 seasonal resident first arrives to occupy the seasonal residence, even if no goods are being imported at that time. Instead of a list, [Form BSF186A \(formerly B4A\)](#), [Personal Effects Accounting Document \(list of goods imported\)](#), may be used.

10. If no list has been prepared, the seasonal resident 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 these goods arrive, particularly if there are items of significant value.

11. To account for the seasonal resident's effects, the border services officer at the first point of arrival will prepare [Form BSF186, Personal Effects Accounting Document](#) based on the list of goods provided by the seasonal resident. Seasonal residents who would like to speed up the process can complete Form BSF186 in duplicate in advance, and present it to the officer when they arrive in Canada.

Note: Duplicate copies of Form BSF186 are required. To this end, the officer may populate the form online and print 2 copies; complete a single hard copy form and photocopy it; or complete 2 hard copy forms.

12. The border services officer will ensure that the "seasonal resident" box is checked off, the date of arrival in Canada is indicated and that the seasonal resident has read the provisions of tariff item No. 9829.00.00. After explaining the terms of importation, including the retention period, the seasonal resident will be requested to sign

both copies of Form BSF186. The officer must complete the shaded areas and date stamp both copies of the BSF186 and of the list of goods or BSF186A.

13. Upon completion, one original date stamped copy of the BSF186 and of the list of goods or BSF186A are given to the seasonal resident. Seasonal residents should be advised that they are required to present these original documents when they import their goods to follow. The second copies are to be kept on file at the issuing office.

14. Seasonal residents may claim goods under tariff item No. 9829.00.00 only once in a lifetime, and goods imported under this provision are considered to be permanently imported.

Goods to Follow

15. When goods to follow arrive, they will be released to the seasonal resident on presentation of the original Form BSF186. The officer will initial and date the items being released on the seasonal resident's copy of the BSF186. A copy of the updated list should be kept on file. Where the goods to follow are imported through a CBSA office which did not issue the original Form BSF186, a photocopy of the updated Form BSF186 (with the applicable notation as to the goods to follow that have been entered) should be forwarded to the CBSA office of issuance for attachment to the original Form BSF186.

16. Only goods that were declared at the first arrival in Canada to occupy the seasonal residence and listed as goods to follow on the seasonal resident's original Form BSF186 are eligible for importation at a later time under tariff item No. 9829.00.00. There is no time limit for importing goods to follow listed on the seasonal resident's Form BSF186. Any discrepancy between what was declared as goods to follow on the BSF186 and the imported goods should be questioned. Goods that were not declared on the BSF186 are to be classified under the regular provisions of the *Customs Tariff* (Chapters 1 to 97) and are subject to applicable duties and taxes.

17. When CBSA clearance is requested for goods to follow, the seasonal resident must present the original Form BSF186 that was completed at the time of initial arrival in Canada. If the seasonal resident cannot produce the original BSF186 establishing that the goods to follow were previously declared and approved by the CBSA, the goods do not meet the requirements for classification under tariff item No. 9829.00.00 and are subject to regular import assessments.

Retention Period

18. Goods imported under tariff item No. 9829.00.00, including goods to follow, which are sold or otherwise disposed of within one year after importation are subject to the duties and taxes otherwise payable, based upon their value at the time of their sale or disposition. The one-year period for retention of goods will be calculated from the date the goods physically entered into Canada.

Temporary Importations

19. Seasonal residents are, for customs purposes, not residents of Canada. As such, they may also import conveyances and baggage on a temporary basis under the terms and conditions of tariff item No. 9803.00.00. For additional information on tariff item No. 9803.00.00, refer to [Memorandum D2-1-1, Temporary Importation of Baggage and Conveyances by Non-Residents](#).

Penalty Information

20. A false declaration or failure to comply with the conditions of importation under tariff item No. 9829.00.00 may result in the assessment of duties, penalties and/or seizure action.

Additional Information

21. 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	H.S. 9829-0
Legislative References	<i>Customs Tariff</i> <i>Seasonal Residents' Remission Order, 1991</i>
Other References	<u>D2-1-1</u>
Superseded Memorandum D	D2-2-3 dated December 9, 2015