



Memorandum D8-2-2

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This memorandum outlines the conditions under which the remission of customs duties, sales and excise taxes may be granted on certain goods imported by mail.

Plain language summary

Target audience: Anyone importing goods into Canada by mail

Key content: Overview of when postal importations qualify for the remission of customs duties, sales and excise taxes.

Keywords: Postal; international mail; accounting; refund; remission; duties; excise; taxes; importer.

Updates made to this D-memo

This memorandum was revised to:

- a) provide further information related to the Postal Imports Remission Order (PIRO)
- b) incorporate changes relating to Vaping products regulations

Guidelines

1. The [Postal Imports Remission Order](#) (PIRO) applies to qualifying goods imported into Canada by mail.
2. The PIRO grants remission of the customs duties, sales and excise taxes on certain goods imported by mail and having a value for duty not exceeding CAD \$20.

Exceptions

3. The following goods are ineligible for the remission of customs duties and taxes under the PIRO:
 - alcoholic beverages, cannabis products, vaping products, tobacco products;

- goods classified under tariff item No. 9816.00.00 and goods for which the value for duty is reduced by the application of section 85 of the [Customs Tariff](#), and
 - books, newspapers, magazines, periodicals and other similar publications where the supplier is required to register under Subdivision d of Division V of Part IX of the [Excise Tax Act](#) and has not registered.
4. For more information, see the definition of “goods” in paragraph 2 of the PIRO.
 5. The PIRO does not apply to the following commercial transactions:
 - imported goods that are purchased from a retailer in Canada and shipped to the purchaser directly from a place situated out of Canada;
 - imported goods that are purchased or ordered through or from an address, a post office box or a telephone number in Canada; or
 - goods that are imported by a person other than the person in Canada who ordered or purchased the goods.
 6. Mail items requiring documentation, permits, licences, or inspection for other government departments or agencies, will not be immediately released for delivery until the requirements of the other government departments are fulfilled.

Other considerations

7. To receive the benefit of the PIRO, or the benefit of non-taxable status under Schedule VII to the *Excise Tax Act*, the total shipment must be subject to a single transaction. It is not acceptable to divide an order into several packages so that individual mail item a value for duty below the thresholds prescribed in the PIRO.
8. Where the value for duty of mail item in an order exceeds the threshold outlined in PIRO, customs duties are applicable to the entire value of the order, in accordance with the *Customs Tariff*.

References

Consult these resources for further information.

Applicable legislation

- [Excise Tax Act](#)
- [Customs Tariff](#)
- [Postal Imports Remission Order](#)

Related D memoranda

- [D5 series](#)

Superseded D memoranda

- D8-1-1

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