

Memorandum D19-12-1: Importing Vehicles into Canada

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Plain language summary

Target audience: Individuals and commercial importers interested in bringing cars and other vehicles into Canada temporarily, permanently or to sell.

Key content: Importing cars and other vehicles temporarily; Cars and other vehicles that cannot be imported in Canada; How and what to register in the Registrar of Importer Vehicles Program; Qualifying for parts-only program; Processes to follow before and after you cross the border.

Keywords: CARM, ownership rules, safety standards, duties and taxes, U.S., Mexico, permanent residents, visitors, used cars and other vehicles, parts.

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Updates made to this D-memo

This D-memorandum has been updated to include:

- Changes to the commercial E29B: In the new CBSA Assessment and Revenue Management (CARM) environment, importers will use the Temporary Admission Permit (BSF865).
- A section on the temporary importation of a vehicle registered in the United States by an owner with a residential address in Canada
- A section on the luxury tax that applies to importations into Canada of subject vehicles that have a taxable amount above \$100,000
- Some housekeeping

Acronyms and definitions

List of acronyms

ACROSS	The Accelerated Commercial Release Operation Support System
ATV	All terrain vehicle
CBC	Case-by-case
CBSA	Canada Border Services Agency
CFIA	Canadian Food Inspection Agency
CMVSS	Canada Motor Vehicle Safety Standards
CoT	Certificate of Title
ECCC	Environment and Climate Change Canada
FMVSS	Federal Motor Vehicle Safety Standards of the United States
GST	Goods and Services Tax
IID	Integrated Import Declaration

LPCO	Licences, permits, certificates and others
MVSA	<i>Motor Vehicle Safety Act</i>
MVSR	<i>Motor Vehicle Safety Regulations</i>
OGD	Other government department
RIV	Registrar of Imported Vehicles
RUV	Restricted-use Vehicle
SO	Service option
SoC	Statement of Compliance
SUV	Sport utility vehicle
SWI	Single Window Initiative
TC	Transport Canada
TVIS	Declaration of temporary vehicle importation
US	United States
UTV	Utility terrain vehicles
VIC list	Vehicle Import Compatibility list
VIN	Vehicle Identification Number

List of definitions

For the purpose of the administration of the *Motor Vehicle Safety Act* and the *Motor Vehicle Safety Regulations* and vehicle border clearance for imported vehicles, the following definitions will apply:

American compliance label: A label referred to in section 30115, chapter 301, title 49 of the *United States Code* that is applied to a vehicle by a manufacturer that certifies that the vehicle conforms to the federal laws of the United States that are applicable on the date of manufacture.

Appendix F Pre-clearance Program: Transport Canada's list of authorized Canadian companies that import new vehicles that meet Canada Motor Vehicle Safety Standards.

Appendix G Pre-clearance Program: Transport Canada's pre-cleared list of foreign manufacturers that manufacture specific classes of new vehicles that meet Canada's Canadian Motor Vehicle Safety Standards.

Case-by-case importation: Transport Canada's standard importation process outside of the Appendix F or G Pre-clearance Programs. Upon successful submission of information to Transport Canada that demonstrates compliance with Canadian requirements, Transport Canada will provide a case-by-case authorization number that is specific to the vehicle identification number(s) to be presented for import. The case-by-case authorization number must be presented at the border or submitted electronically for release via the Single Window Initiative (release service option 911) to allow the importation of those vehicles. This process is intended to provide CBSA with information to assess if the requirements of the MVSR have been met at the time of entry.

Canada Motor Vehicle Safety Standards Vehicle or Canadian-Specification Vehicle or Canadian Certified Vehicle: A vehicle built and certified to Canada Motor Vehicle Safety Standards at the time of main assembly and bearing a Compliance label to that effect.

Commercial vehicle importation: The commercial importation of vehicle(s) for the purpose of selling them on the Canadian market (i.e. for the purpose of sale or for commercial, industrial, occupational, or institutional or other like use in Canada). These can be new vehicles that meet the Canada Motor Vehicle Safety Standards purchased directly from a foreign manufacturer or vehicles sold on the retail market in the United States and prescribed vehicles from Mexico.

Compliance Label: refers to the label affixed to the vehicle at the time of main assembly of the vehicle was completed that contains the manufacturer's certification statement.

e-vehicle: A vehicle powered by an electric power source. These vehicles are regulated under the class they belong to (i.e. an e-truck is regulated as a truck, an e-car is regulated as a passenger car, etc.).

Federal Motor Vehicle Safety Standards vehicle or United States Specification Vehicle or United States Certified vehicle: A vehicle built and certified to the United States Federal Motor Vehicle Safety Standards at the time of main assembly and bearing an American compliance label to that effect.

Importation of non-compliant vehicles temporarily for special purposes (formerly Schedule VII):

Transport Canada authorization required for Canadian importers seeking to temporarily import non-compliant vehicles.

New vehicle: A vehicle that has never been placed into service, registered or licensed, or, in the case of an incomplete vehicle, still requires further manufacturing before it can be placed into service (e.g., chassis cab).

Prescribed class: A class of vehicle listed in Schedule III of the *Motor Vehicle Safety Regulations* or an incomplete vehicle, which is prescribed under subsection 4(1) *Motor Vehicle Safety Regulations*.

Prescribed vehicle from Mexico: A used vehicle from Mexico that is FMVSS compliant and is a passenger car (including limousines, funeral vehicle), multi-purpose passenger vehicles (including travel van conversions, ambulances), truck or bus. **Excluded** and inadmissible are motorcycles, restricted-use vehicles, all-terrain vehicle, trailers, trailer converter dollies, snowmobiles, low speed vehicles and three-wheeled vehicles.

Private (personal) vehicle importation: The importation of a vehicle for the importer's own use in Canada (i.e. that vehicle is **not** imported market or for the purpose of resale or for commercial, industrial, occupational, institutional or other similar use in Canada. These can be new or used vehicles.

Registrar of Imported Vehicles Program: The national program established by Transport Canada for the registration, inspection and certification of imported vehicles that are FMVSS certified and were sold at the retail level in the United States or are prescribed vehicles from Mexico.

Registrar of Imported Vehicles e-form: An online equivalent to the Transport Canada's Vehicle Import Form - Form 1 and Vehicle Imported for Parts Only – Form 3.

Restricted-use vehicle: Refers to a classification of vehicles not designed for use on public roads, which includes (but not limited to) all-terrain vehicles (ATV), dirt bikes and side-by-side utility-terrain vehicles, which includes dune buggies.

Salvage vehicle: A vehicle status term used by American, Mexican and Canadian insurance providers and licensing authorities to "brand" a vehicle that has been deemed at total loss due to collision, fire, flood, accident, or any other occurrence requiring repair for which the cost is deemed unreasonable.

Snowbird: A Canadian citizen who moves on a temporary basis to a warmer southern state for the winter.

Temporary resident:

1. a person who is not a resident of Canada and who resides temporarily in Canada for the purpose of
 - i. studying at an educational institution;
 - ii. employment for a period not exceeding 36 months; or,
 - iii. performing preclearance activities on behalf of the Government of the United States under the terms of the *Agreement on Land, Rail, Marine, and Air Transport Preclearance between the Government of Canada and the Government of the United States of America*, dated March 16, 2015, and who produces on arrival in Canada a valid card or employment authorization issued by the Government of Canada certifying that person to be an employee of the Government of the United States performing these activities in Canada;
2. the spouse or any dependents of a person described in (1)(i) or (ii); and,
3. the spouse or any dependents of a person described in subparagraph (1)(iii), if the spouse or dependent produces on arrival in Canada a valid card or employment authorization issued by the Government of Canada certifying the spouse or dependent to be the spouse or dependent of a person described in (1)(iii).

Source: [Non-residents' Temporary Importation of Baggage and Conveyances Regulations](#)

Used vehicle: A vehicle that was/is registered and licensed for which a title or ownership document was/is issued.

Vehicle: Any vehicle (assembled or disassembled) that, when in its assembled state, is capable of being driven or drawn on roads by any means other than muscular power exclusively, but does not include any vehicle designed to run exclusively on rails. The prescribed (or regulated) classes of vehicles under the *Motor Vehicle Safety Regulations* are:

- passenger car (including limousines and hearses)
- multi-purpose passenger vehicle (including vans, sport utility vehicles, motorhomes)
- truck (including chassis cabs and service trucks)

- bus (including school buses)
- incomplete vehicles
- low-speed vehicle
- motorcycle (open motorcycle, enclosed motorcycle, motor tricycle, and limited-speed motorcycle)
- restricted-use vehicle (all-terrain vehicles, dirt bikes, utility-terrain vehicles commonly known as “side-by-side,” dune buggies and other similar off-road vehicles)
- trailer, including utility, cargo, with mounted equipment, horse, boat, travel trailer, car dolly, etc.
- trailer converter dolly
- snowmobile
- three-wheeled vehicles

Vehicle Import Compatibility List: A list of vehicles that are compliant with the FMVSS, either sold at retail in the United States or are a vehicle from Mexico which are eligible to enter the Registrar of Imported Vehicles Program. This list is generated as general guidance for importation and **the information is subject to change without notice.** Transport Canada and the Registrar of Imported Vehicles cannot guarantee its accuracy.

Visitor: A person who is not a resident or a temporary resident and who enters Canada for a period not exceeding 12 months.

Guidelines

1. The Canada Border Services Agency (CBSA) assists Transport Canada (TC) with the administration of the [Motor Vehicle Safety Act \(MVSA\)](#) and the [Motor Vehicle Safety Regulations \(MVSRR\)](#) by administering and enforcing the conditions under which new and used vehicles may be imported into Canada. The MVSA regulates the importation of vehicles to reduce the risk of death, injury, and damage to property and the environment.
2. The CBSA also assists other government agencies in this regard, such as:
 - a. The Canadian Food Inspection Agency with the administration of the [Plant Protection Act](#) by enforcing the conditions under which used vehicles may be imported with regards to plant pests that can be transported in soil and related matter.
 - b. Environment and Climate Change Canada with the administration of the [Canadian Environmental Protection Act](#) with regards to emissions standards under which new and used vehicles may be imported.

Pre, at and post border processes

Prior to importation

3. Prior to declaring a vehicle at the border, **the importer is responsible for ensuring that all aspects of the importation have been researched to comply with all legislative provisions.** They should also contact their insurance provider and provincial or territorial licensing authority to determine what (if any) provincial requirements they will need to adhere to in order to import and licence a vehicle in their province or territory.
4. **The importer is responsible for researching a vehicle’s eligibility for importation prior to arrival at the border** as not all vehicles purchased or acquired in the United States (US) or Mexico qualify for importation or can be modified to comply with Canada Motor Vehicle Safety Standards. To assess a vehicle’s admissibility into the [Registrar of Imported Vehicles \(RIV\) Program](#) TC publishes the [Vehicle Import Compatibility List \(VIC List\)](#) to help provide guidance. However, the importer should verify this information with the vehicle manufacturer prior to importation.
5. The importer is responsible for making a declaration by completing, as applicable, either: a TC Vehicle Import Form – Form 1 or a RIV e-Form 1, a TC Vehicle Imported for Parts Only – Form 3 or a RIV e-Form 3 or by electronically submitting a [Single Window Initiative \(SWI\), Integrated Import Declaration \(IID\)](#). For assistance, the importer can contact TC or the RIV ([Contact us](#)).

At the border

6. Prior to releasing a vehicle at the border, the CBSA will verify that an importer’s declaration complies with all legislative provisions that may apply.

After vehicle entry

7. Once a vehicle is released, the importer is responsible to abide by the terms of their entry, which may include fulfilling additional requirements established under applicable legislative provisions.

Transport Canada's requirements

8. Importers referring to this memorandum are cautioned that it contains general guidelines and information pertaining to the CBSA's administration of TC's import requirements and is not intended to replace the MVSA and the MVSR. The import requirements in the MVSA applies to all regulated classes of vehicles that are less than 15 years old and buses manufactured on or after January 1, 1971.
9. To be eligible for importation, **vehicles must qualify for entry under one of the following two principles:**
 - a. Vehicles that **are required to be registered** in the RIV Program: applies to US specification vehicles sold at the retail level in the US or belonging to the category prescribed vehicles from Mexico (passenger car, multi-purpose passenger vehicle, truck or bus).
 - b. Vehicles that **are not required to be registered** in the RIV Program: applies to all other **admissible** vehicle entries (Canada Motor Vehicle Safety Standards (CMVSS) vehicles, age-exempt vehicles, non-regulated vehicles and vehicles that are imported temporarily).
10. Vehicles that do not qualify for importation under one of the two preceding options are considered **inadmissible and cannot be imported into Canada**.
11. Once a vehicle's importation has been processed at the border, any importer or owner seeking to change the declaration made with respect to the vehicle at time of import will result in a re-assessment. The vehicle will have to meet all applicable vehicle import requirements under the newly declared circumstances. In these cases, the importer must contact the CBSA to find out which location they can bring the vehicle to in order to have the entry re-assessed and to obtain a new Vehicle Import Form - Form 1 or RIV e-Form 1. It should be noted that vehicles that have been imported using TC's Vehicles Imported for Parts Only Program **cannot be changed or re-assessed**.

Vehicles required to be registered in the RIV Program: Import requirements

12. The objective of the RIV Program is to protect Canadian road users by ensuring that vehicles imported from the US and prescribed vehicles from Mexico provide a comparable level of safety to those manufactured for sale in Canada. This process ensures that eligible vehicles originally designed and certified at time of main assembly to *Federal Motor Vehicle Safety Standards* (FMVSS); that the vehicle has no outstanding manufacturer safety recalls; and, that importers have performed the necessary modifications to the vehicles to meet requirements under the *Motor Vehicle Safety Regulations*. Importers must have the vehicle inspected once in Canada by an official RIV authorized inspection center to verify compliance with these requirements within the specified time period and **prior to being registered by a provincial or territorial licensing authority**. This RIV Program requirement is funded through the RIV user fees that are charged to importers.
13. Importers who register their vehicle in the RIV Program acknowledge by signing the Vehicle Import Form – Form 1 or RIV e-Form that the admission of their vehicle into Canada is **conditional** on successfully passing a RIV inspection. There is **no guarantee** that a vehicle is capable of being permanently imported nor brought into conformity with applicable laws.
14. If a vehicle fails the RIV inspection, it cannot remain permanently in Canada and the RIV will notify the importer that the vehicle must be exported. Common examples for rejection are a vehicle's inability to be modified to comply with prescribed requirements, lack of satisfactory proof that a vehicle safety recall has been remedied, evidence of non-compliant modifications observed at inspection or failing to present the vehicle for the mandatory RIV inspection within the prescribed timeframe.

Eligibility requirements for registration in the RIV Program

15. To be considered eligible for registration in the RIV Program, **a vehicle must meet all of the following conditions:**
 - a. belong to a prescribed class of regulated vehicles or be a prescribed class vehicle from Mexico (refer to the definitions section)
 - b. be less than 15 years old (on the date of importation) or, in the case of a bus, manufactured on or after January 1, 1971
 - c. have been sold at the retail level in the US or Mexico, whichever applies (unless otherwise authorized by TC)
 - d. is not identified as "inadmissible" on the VIC List
 - e. is certified by the original manufacturer to comply with all US FMVSS as demonstrated by an American compliance label affixed to the vehicle. In the absence of the American compliance label, a letter from the manufacturer (not a retailer) containing the information normally found on the American compliance label, which includes amongst other things the following statement:
 - i. this vehicle conforms to the applicable federal motor vehicle safety, bumper and theft prevention standards in effect on the date of manufacture shown above, or
 - ii. this vehicle conforms to all applicable US FMVSS in effect on the date of manufacture shown above
 - iii. in a statement from the manufacturer of the vehicle or, if there is more than one manufacturer, from each manufacturer indicating that the vehicle conformed to the

requirements of Parts 541, 565, 571 and 581, chapter V, Title 49 of the Code of Federal Regulations of the United States that were applicable on the date of manufacture

- f. in the case of an eligible vehicle manufactured in stages, evidence of FMVSS certification by the end (final stage) manufacturer as described above
 - g. if a snowmobile, the snowmobile is certified by the original manufacturer (demonstrated by a Compliance label affixed to the unit) to comply with the Snowmobile Safety Certification Committee or with CMVSS
 - h. in the case of a restricted-use vehicle, it bears a valid 17-digit alphanumeric vehicle identification number (VIN) issued by the manufacturer and is conformed to the requirements of CMVSS 108 on the date of manufacture and
 - i. has not been modified in such a way to compromise the manufacturer's certification
16. Persons importing vehicles for their personal use (i.e. non-commercial import) that are required to be registered in the RIV Program can present themselves to Customs at any CBSA port of entry.
17. Persons importing vehicles for the purpose of sale or for commercial, industrial, occupational, institutional or other like use in Canada (i.e. commercial import) via the RIV Program are required to report at commercial offices. Businesses who import for their own commercial, industrial, occupational, institutional use in Canada can declare their goods as a non-commercial importation but are still required to report the entry at a CBSA office (this includes vehicles entering Canada using the Single Window Initiative (SWI), Integrated Import Declaration (IID), release service option (SO) 911.

Proof of ownership requirements for registration in the RIV Program

18. An original valid US state issued Certificate of Title (or equivalent) or in the case of a prescribed vehicle from Mexico, valid vehicle registration documentation from Mexico is required. In the case of a new FMVSS vehicle sold at the retail level in the US, it may be accompanied by a Manufacturer's Statement (or Certificate) of Origin with a valid bill of sale to be presented at the time of importation for registration in the RIV Program.
19. For further information on vehicles that **must be registered in the RIV Program**, please refer to [Appendix A: Vehicles that must be registered in the RIV Program](#).
20. For further information on vehicles that **cannot be registered in the RIV Program**, please refer to [Appendix B: Vehicles that cannot be registered in the RIV Program](#).
21. For further information on **temporary importation** of vehicles, please refer to [Appendix C: Temporary vehicle imports](#).
22. For further information on **vehicles imported for parts**, please refer to [Appendix D: Vehicles imported for parts only](#).
23. For further information on **inadmissible vehicles**, please refer to [Appendix E: Inadmissible vehicles](#).

Tires

24. Persons wanting to import tires are subject to meeting the requirements of the *Motor Vehicle Tire Safety Regulations*. For additional information, refer to [Memorandum D19-12-2: Importation of Tires](#).

Child car seats and booster seats

25. Canadians wanting to import child car seats or booster seats should contact TC. Visit [Contact us](#).

Vehicle importation disposal restrictions for customs purposes

26. The Vehicle Import Form – Form 1 or the RIV e-Form 1 contains a section entitled "Notice to Provincial/Territorial Licence Authority K-22." This portion of the form is used to identify whether or not a vehicle has a disposal restriction that has been imposed by the CBSA. The presence of an office date stamp in this section notifies provincial/territorial licensing authorities that the vehicle identified on the Vehicle Import Form – Form 1 or the RIV e-Form 1 was accounted for by the CBSA.
27. There are three possible disposal restriction options:
- a. This conveyance may not be sold or disposed of in Canada **at any time** without authorization from the CBSA (i.e. the vehicle may not be sold without CBSA's authorization). This disposal restriction will be imposed in the following situations:
 - i. foreign students, who normally reside in Canada for the duration of the school year;
 - ii. individuals temporarily employed in Canada, for a period of up to 36 months; and,
 - iii. diplomats, and US preclearance personnel, for the duration of their assignment in Canada.
 - b. This conveyance may not be sold or disposed of in Canada **on or before (date)**. This option indicates that the conveyance may not be sold or disposed of in Canada on, or before the date specified by the CBSA and upon meeting Transport Canada's import requirements. This disposal restriction generally applies to settlers and former residents whose vehicles are imported under tariff items No. 9807.000.000 or 9805.000.000 may not be sold for a period of up to 12 months following their arrival in Canada else they will be subject to the duties and taxes otherwise payable.

c. This conveyance is not subject to a **disposal** restriction. This option indicates that this conveyance may be sold or disposed of in Canada at any time, without authorization from the CBSA upon meeting Transport Canada's import requirements.

d. Motor vehicles which have been documented for customs purposes on a Temporary Admission Permit, Form E99 – CBSA Report, or a Temporary Admission Permit (BSF865), should only be issued a Vehicle Import Form – Form 1 or the RIV e-Form 1 when the importer confirms or anticipates having to fulfill provincial/territorial registration obligations.

28. Persons who import vehicles subject to disposal restrictions should be reminded that the restrictions must be complied with at all times.

29. In all instances where a Vehicle Import Form – Form 1 or a RIV e-Form 1 is issued, the CBSA will ensure that the importer and vehicle data portion of the form is completed, that a disposal restriction option is indicated, a transaction number is recorded, and a date stamp appears in the box to the right of that section.

Implementation of the CBSA's Single Window Initiative (SWI)

30. Electronic release requests may be submitted to the CBSA via the Single Window Initiative (SWI), Integrated Import Declaration (IID), service option (SO) 911.

31. The following TC vehicle entries can be processed using the [SWI IID \(SO 911\)](#):

- CMVSS Appendix G
- CMVSS Appendix F
- CMVSS case-by-case
- FMVSS
- FMVSS case-by-case
- Canadian vehicles returning by original owner
- Age exempt
- Non-regulated
- Importation of vehicles for parts

32. [Vehicles imported under TC's case-by-case process](#) will no longer be required to present a case-by-case process letter for both Canadian and US specification vehicles. However, importers will need to continue to apply to TC **4 to 6 weeks in advance** to obtain a case-by-case authorization number that must be submitted in the SWI IID (SO 911) process (i.e. this is a required data element).

33. Importers and brokers may declare the following conformance criteria via SWI IID (SO911):

- Compliance Label
- Manufacturer Letter of Compliance (in lieu of a Compliance Label)
- Affirmation Statement of Compliance

34. In addition and only when required, images (e.g. Manufacturer Letter of Compliance, Manufacturer Certificate of Origin, Racing Sanctioning Body Letter or any other document) can be electronically submitted via the Document Image Functionality (SO 927).

35. Title documents **are mandatory for vehicles that are to be registered in the RIV Program and must** be submitted electronically via the Document Image Functionality (SO 927). **If a title document is not submitted, the CBSA will refuse entry.**

36. Title documents **are not mandatory** for vehicles that are not required to enter the RIV Program. The CBSA will verify whether the vehicle, importer, and vendor details match supporting documentation to demonstrate valid ownership (e.g. licensing document, bill of sale or the New Vehicle Information Statement for new Canadian compliant vehicles, etc.).

37. For vehicles imported using a SWI IID (SO 911), the required vehicle data will be reported to the relevant province and territories by the RIV electronically through the Interprovincial Records Exchange (i.e. a Vehicle Import Form – Form 1, RIV e-Form 1, Vehicle Imported for Parts – Form 3 or a RIV e-Form 3 **is not required and will not be accepted or processed by the CBSA**). Importers will receive the RIV case number for registration purposes via email once the RIV fee has been paid.

38. The following entry types **cannot** be submitted using the SWI IID (SO 911) unless it is a personal importation of a vehicle processed by a Customs broker using a carrier: Vehicles imported under TC's *Vehicles Imported Temporarily for Special Purposes* process (formerly Schedule VII).

39. Visit [Single Window Initiative](#) for more information.

Other vehicle import requirements that may apply

Environment and Climate Change Canada requirements

40. On-road vehicles may be subject to the [On-road Vehicle and Engine Emission Regulations](#) under the [Canadian Environmental Protection Act, 1999](#), administered by Environment and Climate Change Canada.

41. Off-road vehicles may be subject to the [Marine Spark-ignition Engine, Vessel and Off-road Recreational Vehicle Emission Regulations](#) under the [Canadian Environmental Protection Act, 1999](#), administered by Environment and Climate Change Canada.

42. For assistance, the importer can contact Environment and Climate Change Canada. Visit [Contact us](#) for information and website addresses.

Canadian Food Inspection Agency requirements

43. The following are subject to import requirements, and inspection procedures and fees in order to prevent the entry and establishment of injurious plant pests in Canada:
- used agricultural vehicles, equipment, implements, containers, and carriers
 - used earth moving vehicles, equipment, implements, tools, carriers and container
 - used passenger and recreational vehicles and
 - used military equipment.
44. Regardless of origin, imported used vehicles, farm equipment and related earth moving vehicles and equipment must be free from soil, sand, earth, plant residue, manure and related debris. Many exotic plant pest organisms capable of causing economic loss to Canadian agricultural production can be transported in soil and related matter. For additional information, refer to [Memorandum D19-1-1: Food, Plants, Animals and Related Products](#).

Customs Tariff, taxes and duties

45. Vehicles eligible for importation into Canada will be assessed for duty, excise tax and the goods and services tax. The CBSA will assess duty on a vehicle manufactured in a country other than the US and Mexico.
46. If a vehicle is imported into Nova Scotia, New Brunswick, Newfoundland and Labrador, Ontario or British Columbia the importer must pay the goods and services tax, as well as the provincial part of the harmonized sales tax when they license their vehicle. For other provinces, sales tax may be applied when they license their vehicle.

Green levy and air conditioning tax

47. Imported vehicles that have an air conditioning unit are subjected to a CAD\$100 excise tax. Importers will have to pay additional excise taxes (Green Levy) only if the vehicle has a weighted average fuel consumption rating of 13 or more litres per 100 kilometers and is put into service after March 19, 2007.
48. The Green Levy applies to automobiles (including station wagons, vans, and sports utility vehicles) designed primarily for the use as passenger vehicles, but not including pickup trucks, vans equipped to accommodate 10 or more passengers, ambulances, and hearses.

Luxury Tax

49. The luxury tax applies to importations into Canada of subject vehicles that have a taxable amount above \$100,000. A vehicle falls within the scope of the luxury tax regime if it meets the definition of a subject vehicle, subject aircraft or a subject vessel, as set out in subsection 2(1) of the [Select Luxury Items Tax Act](#).

50. Subject vehicle—definition

Subject vehicle means a motor vehicle that:

- is designed or adapted primarily to carry individuals on highways and streets
- has a seating capacity of not more than 10 individuals
- has a *gross vehicle weight rating*, as that term is defined in subsection 2(1) of the *Motor Vehicle Safety Regulations*, that is less than or equal to 3,856 kg
- has a date of manufacture after 2018 and
- is designed to travel with four or more wheels in contact with the ground

Examples of subject vehicles include sedans, coupes, hatchbacks, convertibles, sport utility vehicles and light-duty pickup trucks.

51. Subject vehicle—exclusions

Subject vehicle does not include:

- an ambulance
- a hearse
- a motor vehicle that is clearly marked for policing activities
- a motor vehicle that is clearly marked and equipped for emergency medical response activities or emergency fire response activities
- a recreational vehicle that is designed or adapted to provide temporary residential accommodations, and is equipped with at least four of the following elements:
 - cooking facilities
 - a refrigerator or ice box
 - a self-contained toilet
 - a heating or air-conditioning system that can function independently of the vehicle engine
 - a potable water supply system that includes a faucet and sink and
 - a 110-V to 125-V electric power supply, or a liquefied petroleum gas supply, that can function independently of the vehicle engine
- a motor vehicle
 - that is registered before September 2022 with a government; and
 - in respect of which possession was transferred to a user of the motor vehicle before September 2022

Detention

52. The CBSA has the authority to detain inadmissible vehicles that do not meet TC's import requirements under section 101 of the *Customs Act*.
53. Detained non-commercial vehicles presented by non-commercial entities will be documented on Form BSF241, Non-monetary General Receipt. Detained commercial vehicles will be documented on Form K26, Notice of Detention, and in addition, the accounting package presented for release will be rejected. These documents must indicate that the vehicle is detained for non-compliance under the MVSA and/or the MVSR and is to be exported, abandoned to the Crown or destroyed. A copy of Form BSF241 or Form K26 is forwarded to TC as notification of the detention. Importers seeking to appeal a CBSA detention decision must contact TC for further clarification on steps to follow.

Storage

54. The guidelines and procedures outlined in [Memorandum D4-1-5: Storage of Goods](#) apply to all vehicles detained, pending disposal. The time limit for storage outlined in the [Storage of Goods Regulations](#) will be upheld at all times. The importer is responsible for the costs associated with storage.

Disposal

55. Vehicles that are seized, abandoned or forfeited under the *Customs Act* and fail to qualify for importation under the MVSA may be sold under Crown disposal rules on the condition they are sold "for export only" and follow-up is completed with CBSA to validate the vehicles have been exported. Otherwise these will be subject to destruction by crushing or cubing under CBSA supervision.

Penalty information

56. Every corporation or company that contravenes this Act, the regulations or an order
- is guilty of an offence punishable on summary conviction and is liable to a fine of not more than \$200,000; or
 - is guilty of an indictable offence and is liable to a fine of not more than \$2 million.
57. Every individual who contravenes this Act, the regulations or an order
- is guilty of an offence punishable on summary conviction and is liable to a fine of not more than \$4,000 or to imprisonment for a term of not more than six months, or to both; or
 - is guilty of an indictable offence and is liable to a fine of not more than \$20,000 or to imprisonment for a term of not more than two years, or to both.

Appendix A: Vehicles that must be registered in the RIV Program

The following vehicle entry types must meet [Transport Canada's import requirements](#) and must be [eligible to be registered](#) into the RIV Program.

In this section

- [Leased and financed vehicles](#)
- [FMVSS specification vehicles \(new or used\) acquired in foreign countries](#)
- [Vehicles bearing both FMVSS and CMVSS compliance label purchased in the US or Mexico](#)
- [Salvage vehicles \(FMVSS certified vehicles only\)](#)

Leased and financed vehicles

For TC purposes, retail leased and financed vehicles are considered purchased (sold) and must therefore meet TC's import and admissibility requirements for registration in the RIV Program.

If the importer of a leased or financed vehicle cannot obtain the original or certified copy of the CoT then they must present a copy of the CoT with an original statement/letter from the financing/leasing company authorizing that the vehicle can be exported from the US and permanently imported into Canada. The statement/letter should identify the vehicle and include the VIN number. Similar requirements may apply for Mexico and clients should contact the Mexican authorities to verify this prior to exporting from Mexico.

Vehicles **leased** in the US **do not** meet the "ownership" requirement of tariff items No. 9805.00.00 and 9807.00.00 (former residents/settlers), and therefore do not qualify for the exemption benefits of those tariff items. However, former residents and settlers can still import an **admissible** vehicle on payment of import assessments (duties and taxes).

Vehicles **financed** in the US **meet** the "ownership" requirements of tariff items No. 9805.00.00 and 9807.00.00.

FMVSS specification vehicles (new or used) acquired in foreign countries

Vehicles (new or used) acquired in a foreign countries other than the US or Mexico that have been designed, manufactured, tested and certified to meet US FMVSS and bearing an American compliance label affixed by the original manufacturer, **may** be eligible for importation into Canada provided the vehicle has not been altered, the certification from the original manufacturer is still affixed to the vehicle, evidence can be provided that the vehicle was **sold** at the retail level in the US or it belongs to the category of prescribed vehicles from Mexico. In such cases, these vehicles are treated by TC as if they were imported from the US **and if found not inadmissible** as per the VIC List, they are to be registered in the RIV Program.

While vehicles may meet the import requirements under TC legislation, the importation may be prohibited under tariff item No. 9897.00.00 of the [Customs Tariff](#). The exceptions to this prohibition are vehicles that are excluded in the text of Tariff 9897.00.00, or by way of the *Used or Second-Hand Motor Vehicle Regulations*. For further information, refer to [Memorandum D9-1-11: Importation of Used or Second-hand Motor Vehicles](#).

Vehicles bearing both FMVSS and CMVSS compliance label purchased in the US or Mexico

Some vehicles offered for sale in the US or Mexico have both a FMVSS and a CMVSS Compliance label affixed to the vehicle by the manufacturer. The importer is responsible for declaring the vehicle by selecting the appropriate entry on the *Form 1*. For the purpose of importation, these vehicles are to be imported through the RIV Program and the vehicle is to be assessed in accordance with established RIV Program procedures, **unless** the importer can provide a TC CMVSS CBC authorization number in which case the entry is not processed via the RIV Program.

Salvage vehicles (FMVSS certified vehicles only)

A salvage branded vehicle can be imported as a vehicle (rather than for parts only) as long as the vehicle was a FMVSS certified vehicle that was sold at the retail level in the US or is a prescribed vehicle from Mexico, that is less than 15 years old (or a bus manufactured on or after January 1, 1971). These vehicles are eligible for registration into the RIV Program on the condition that they do not appear as inadmissible on the VIC List.

“Salvage” is the term used by a state licensing authority or a licensed insurance provider to “brand” a vehicle that has been damaged due to collision, fire, flood, accident, or any other occurrence requiring repair, the cost of which would be deemed unreasonable. Although they are considered a total loss in terms of the insured monetary value, they may qualify for repair provided the brand is not junk, scrap, non-repairable, flood or water damage (or similar irreparable branding).

A salvage vehicle meeting the criteria above that has since been repaired prior to importation is eligible for registration into the RIV Program on the condition that it has not been branded as junk, scrap, non-repairable, flood or water damage (or similar irreparable branding). The brand record is associated with the VIN and remains part of its permanent history. A vehicle’s status may change from “clear” to “salvage” to “rebuilt” throughout its history, but each status will remain part of the vehicle’s permanent record.

Importers of salvage branded vehicles have the option of importing them with the intention of rebuilding them or, in the event they have already been rebuilt, declare them as a “salvage rebuilt” vehicles (or equivalent brand).

An importer may declare a salvage branded vehicle at the border using the *Form 1*, provided the following conditions are met:

- (a) The vehicle’s branding status indicated on the vehicle’s Certificate of Title **does not bear** any indication of junk, scrap, non-repairable, flood or water damage or similar irreparable branding, and the vehicle is not listed as inadmissible on the VIC List;
- (b) The VIN must be readable through the vehicle glazing (windshield) as normally affixed by the original manufacturer. If the VIN is damaged to the point that it is no longer readable or has been removed, the vehicle is no longer in full compliance with all US requirements, cannot be made to comply and therefore cannot be imported into Canada. If the VIN on the compliance label has been damaged, but the VIN on the dashboard is intact, the vehicle may be admissible.
- (c) The importer submits the original salvage title or certificate, or a certified copy of the original may be accepted. CBSA does not retain originals or certified copies.

Once the above conditions are met, an importer may import salvage branded vehicles through the RIV Program by:

- (d) Completing a Form 1, and presenting a Salvage Title from a state licensing authority or a licensed insurance provider to the CBSA. The CBSA will record the vehicle condition and title brand status observed at the time of import on the form.
- (e) Ensuring that the vehicle is rebuilt within one year after being imported into Canada. The vehicle must be fully operational and made CMVSS compliant prior to being presented to the RIV for the final inspection. The original importer is responsible for ensuring that the vehicle is made CMVSS compliant and presented for RIV inspection before the vehicle is presented for licensing to a provincial or territorial licensing authority.

Note: Some provinces and territories have salvage/rebuild programs which can limit the importer's ability to register the vehicle even though import formalities have been fulfilled.

Appendix B: Vehicles that cannot be registered in the RIV Program

In this section

- [New CMVSS Specification Vehicles](#)
- [Appendix F: Authorized importers, new CMVSS vehicles](#)
- [Appendix G: Registered foreign manufacturers, new CMVSS vehicles](#)
- Case-by-case (with [TC Authorization number/letter](#)): [Importers of new CMVSS vehicles](#)
- [New CMVSS Vehicles: Foreign Manufacturer CMVSS Delivery Program](#)
- [New CMVSS boat trailers sold with a new boat as a "boat/trailer package" in the US](#)
- [Returning CMVSS vehicles](#)
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- [Work vehicles](#)
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- [Restricted-use vehicles \(all-terrain vehicles, dirt bikes, utility terrain vehicles \(side-by-side and other off-road vehicles\) with a maximum speed of less than 32 km/h \(or 20 mph\)](#)
- [Competition vehicles](#)
- [Age-exempt vehicles](#)

New CMVSS Specification Vehicles

Vehicles originating from any country, including the US or Mexico, must meet the following criteria to qualify as new CMVSS specification vehicles:

- (a) the vehicle must be new and purchased directly from a manufacturer, not from a retailer/dealer. Acquisition documents must clearly indicate a purchase at the manufacturing level; and,
- (b) the vehicle must be new and built to CMVSS and bear a bilingual Canadian compliance label to that effect.

With the exception of [Appendix F Pre-clearance Program](#) entries, the importation of **new** Canadian specification vehicles into Canada must be documented by using Form 1; however, these entries **do not qualify** for registration in the RIV Program.

Appendix F: Authorized importers, new CMVSS vehicles

TC's Appendix F Pre-clearance Program enables Canadian **commercial importers (or their broker)** to use streamlined border processes when importing **new fully complying Canadian specification vehicles** originating directly from foreign manufacturers. These vehicles have yet to be sold at retail, have never been owned, titled or licensed.

Appendix F lists companies that are authorized by TC to import new Canadian specification vehicles destined for the Canadian market **without the need to submit** a Form 1 at the time of importation.

Appendix F identifies the authorized importer by company name, which must correspond with the name of the importer of record identified on the CBSA entry documentation.

Appendix G: Registered foreign manufacturers, new CMVSS vehicles

TC's [Appendix G Pre-clearance Program](#) enables Canadian **commercial importers (or their broker)** to use streamlined border processes when importing **new fully complying Canadian specification vehicles** originating directly from foreign manufacturers. These vehicles have yet to be sold at retail, have never been owned, titled or licensed.

Appendix G identifies foreign manufacturers recognized by TC that export new Canadian specification vehicles destined for the Canadian market. To be admissible via Appendix G, the foreign vehicle manufacturer must be listed on Appendix G **and** be associated with the specific vehicle classes that have been recognized by TC.

The CBSA entry documentation must clearly reflect both of the above elements (vehicle manufacturer and vehicle class) to be granted border clearance via the Appendix G Pre-clearance Program. Importers **must submit** a Form 1 to obtain border clearance. A single form can be submitted with an attached sheet listing several vehicles, rather than submitting one form per vehicle. The consolidation sheet shall include the VIN, make and model, date of manufacture of the vehicle, and vehicle class for each vehicle being imported. The CBSA will stamp the consolidation sheet with a CBSA office date stamp and will notate the transaction number. In such cases the attached listing **must** also be forwarded to the RIV, along with the Form 1.

Some foreign manufacturers on Appendix G distribute their new CMVSS vehicle production via a network of dealers. As a result, there may be instances where the CoO will be issued in the name of the dealer to meet foreign requirements. When a Canadian commercial importer is seeking to declare an Appendix G entry under these conditions, the back portion of the CoO must be endorsed in the name of the commercial importer of record. If the sale documentation demonstrates a purchase from the foreign manufacturer on Appendix G (not the dealer), the goods qualify for Appendix G importation. If the sale documentation shows a purchase from the retailer, the goods do not qualify for Appendix G and must be assessed as a retail purchase in accordance with other established protocols.

Case-by-case (TC CBC Authorization number/letter) Importers of new CMVSS vehicles

TC's CBC process allows importers **not listed** in Appendix F and importers **who purchase new Canadian specification vehicles directly from foreign manufacturers** not listed in Appendix G to obtain a Vehicle Identification Number (VIN) specific pre-authorization number and letter from TC. Only vehicles listed by VIN on the CBC authorization letter presented to the CBSA can be released. CBC authorized importers **must submit** a Form 1 to obtain border clearance. CBSA will add the TC authorization number beside the selected entry box indicating that a letter of authorization was received from TC and where applicable, include a photocopy of the authorization with the Form 1.

Some foreign manufacturers on Appendix G distribute their new CMVSS vehicle production via a network of dealers. As a result, there may be instances where the Certificate of Origin (CoO) will be issued in the name of the dealer to meet foreign requirements. When a Canadian importer is seeking to declare an CMVSS CBC entry under these conditions, the back portion of the CoO must be endorsed in the name of the importer of record. If the sale documentation demonstrates a purchase from the foreign manufacturer on Appendix G (not the dealer), the goods qualify for CBC importation and will need to be accompanied by a TC CBC authorization letter/number. If the sale documentation shows a purchase from the retailer, the goods may not qualify for CBC and must be assessed as a retail purchase in accordance with other established protocols, unless TC has ruled the entry acceptable and provided a CBC authorization letter/number.

New CMVSS Vehicles: Foreign Manufacturer CMVSS Delivery Program

Canadians travelling abroad may arrange for the purchase of a new CMVSS vehicle that they will pick up directly from a foreign manufacturer abroad. These vehicles can enter as new CMVSS specification vehicles provided the following conditions are met:

- (a) they are certified by the original manufacturer to comply with CMVSS, as evidenced by a bilingual Compliance label affixed to the vehicle by the original manufacturer or a letter from the manufacturer; and
- (b) they were purchased new (i.e., importer is the first owner).

Importers declaring a CMVSS vehicle entry from a foreign manufacturer's delivery program **cannot** enter the RIV Program and must submit a Form 1 to obtain border clearance.

New CMVSS boat trailers sold with a new boat as a "boat/trailer package" in the US

Importers of new CMVSS boat trailers, purchased directly from a boat manufacturer (not the vendor) as part of a new boat and trailer package or bundle, are to import the trailer outside the RIV Program, using a Form 1, when the **boat trailer manufacturer is listed** on TC's Appendix G and the trailer bears a valid CMVSS bilingual Compliance label.

If the boat trailer is CMVSS compliant but manufacturer is not listed on TC's Appendix G, then the importer must obtain a CBC authorization letter from TC.

Note: When a trailer purchased as part of a boat and trailer package being declared for importation shows either of the following:

- (a) the vendor on the Form 1 is a boat dealer in the US or
- (b) the trailer does not have a bilingual CMVSS compliance label

then the trailer is not CMVSS certified and its entry is to be processed and registered via the RIV Program (section 17 on the Form 1).

Returning CMVSS vehicles

Returning Canadian specification vehicles cannot be processed via the RIV Program. Former residents of Canada may bring back the **same** CMVSS vehicle where the importer can substantiate that the vehicle was purchased and registered by them in Canada prior to their export from Canada, **and** the vehicle did not undergo substantial modifications or alterations (other than repairs or routine/warranty maintenance) while abroad.

If a vehicle was not registered abroad (still has CND plates) and is returning to Canada by the original owner then **no** Form 1 is required.

However if the vehicle is returning to Canada by the original owner and it was titled/registered while abroad (non CND plates) then a Form 1. A TC CBC authorization letter **isn't** required.

If the vehicle is being imported to Canada by a new owner, then a Form 1 and a TC CBC authorization letter is required.

Canadian specification vehicles that were leased in Canada and recovered in the US or Mexico from clients who failed to make their payments to the leasing company, and stolen Canadian vehicles recovered in the US or Mexico are also considered to be returning Canadian vehicles by the original owner (now the recovering party) for TC purposes. Proof must be provided that the vehicles were leased from a Canadian company or in the case of stolen vehicles that the vehicles originated in Canada.

Canadian specification vehicles exported temporarily and damaged beyond reasonable cost of repair due to collision, fire, flood, accident, trespass or other occurrence while in the US, or Mexico that become the property of a Canadian licensed insurance provider are also considered as returning Canadian vehicles by the original owner (now the insurer) for TC purposes.

Non-regulated vehicles

Non-regulated vehicles are vehicles that do not belong to a prescribed class of vehicle under the MVSR Schedule III. These vehicles have no TC import requirements. Common examples are vehicles specially designed for agricultural use (farm tractor, hay wagon, etc.), for construction or landscaping use (forklift, backhoe, road grader, oversized mobile crane, etc.), closed course competition (racing), and some restricted-use vehicles. See the section titled "Restricted-use vehicles (all-terrain vehicles, dirt bikes, utility terrain vehicles (side-by-side) and other off-road vehicles) with a maximum speed of less than 32 km/h (or 20 mph)."

Non-regulated vehicles still need to meet any other applicable CBSA and OGD requirements at the time of importation (e.g. they must be free and clear of soil contamination). Although their entry is not formally required to be recorded on a Form 1, there may be circumstances where the importer will be required to provide a completed form to provincial and territorial licensing authorities in Canada for registration purposes. As such, the importer **can** submit a completed Form 1, and indicate that the vehicle is **not** required to enter the RIV Program by checking the "non-regulated vehicle or work vehicle" entry box on the form.

The original design intent of the manufacturer (i.e., the class and characteristics of the vehicle as designed at the time of main assembly) determines the non-regulated status of a vehicle, **not how the importer plans to use a vehicle in Canada.**

Work vehicles

The term "work vehicle" means a vehicle designed primarily for the performance of work in the construction of works of civil engineering and in maintenance that is **not** constructed on a truck-chassis or truck-type chassis.

Trucks designed for operation **exclusively** in an off-road environment are also considered as non-regulated vehicles at importation (e.g., oversized mobile cranes, large articulated off-road dump trucks, yard shunt trucks, etc.).

When a truck qualifies for entry as a work vehicle, its entry is to be recorded according to the non-regulated vehicle border clearance process.

Using a vehicle of regulated class to perform work or business-related duties **does not qualify** the vehicle for importation as a non-regulated work vehicle. The original design intent of the manufacturer (i.e., the class and characteristics of the vehicle as designed at the time of main assembly), is what determines the non-regulated status of a vehicle, **not how the importer plans to use a vehicle in Canada.**

Trailers (certain types)

Under certain circumstances, trailers can be considered non-regulated under the MVSA when they exceed 102 inches in overall width, if they are earth-moving equipment, or agricultural vehicles. This type of entry is to be recorded according to the non-regulated vehicle border clearance process.

Using a regulation-sized trailer to perform work or business-related duties **does not qualify** the trailer for importation as a non-regulated vehicle. The original design intent of the manufacturer (i.e., the class and characteristics of the vehicle as designed at the time of main assembly), is what determines the non-regulated status of a vehicle, **not how the importer plans to use a vehicle in Canada.**

Agricultural vehicles (farm husbandry)

Agricultural vehicles, also known as implements of farm husbandry, are vehicles that are designed exclusively for the performance of agricultural work (e.g. hay wagons, manure spreaders, farm tractors, and pick-up balers, etc.).

Trucks and trailers used in the performance of agricultural work but designed for highway use (e.g., silage trucks, stock trailers, etc.) are not considered agricultural vehicles and must qualify for importation as a regulated vehicle under established border clearance procedures.

The original design intent of the manufacturer (i.e., the class and characteristics of the vehicle as designed at the time of main assembly) is what determines if a vehicle is regulated, **not how an importer plans to use a vehicle in Canada.**

Mobile homes

A mobile home is a vehicle that is more than 102 inches in overall width and is designed to be drawn behind another vehicle and to be used as a living or working accommodation unit. Its entry is to be recorded according to the non-regulated vehicle border clearance process.

Trailers manufactured and sold as “park models” that look like mobile homes but are less than 102 inches in overall width and are equipped with all the necessary features for road travel are considered trailers and must qualify for importation as a trailer under established border clearance procedures.

Restricted-use vehicles (all-terrain vehicles, dirt bikes, utility terrain vehicles (side-by-side and other off-road vehicles) with a maximum speed of less than 32 km/h (or 20 mph)

Restricted-use vehicle is a vehicle classification that was added to the MVSR on February 4, 2021 and replaced the restricted-use motorcycle class. It includes, side-by-side utility-terrain vehicles, dune buggies (both not previously regulated) and other vehicles that meet the new definition.

When the following conditions apply, restricted-use vehicles are **not regulated** under the MVSA if:

- (a) Manufactured on or after February 4, 2021, any all-terrain vehicles, dirt bikes, side-by-side utility terrain vehicles (UTVs), dune buggies and other similar off-road vehicles, whose maximum speed is less than 32 km/h (or 20 mph). Note, that those capable of exceeding these speeds, manufactured after this date are regulated.
- (b) Manufactured prior to February 4, 2021, side-by-side utility-terrain vehicles (UTVs) and dune buggies regardless of maximum speed capability.

If it appears that a restricted-use vehicle is not designed exclusively for off-road use because it has enough design features for practical on-road use, it can result in the vehicle being deemed as belonging to a regulated class of on-road vehicle. Also, products equipped with speed limiters are assessed by first taking into consideration the untethered speed capacity of the vehicle. In cases where the vehicle's design makes it highly impractical to remove a speed governing mechanism, TC may, on a case-by-case basis, consider the speed limitation as valid. In such cases the CBSA should seek further clarification from TC before allowing its release.

Power-assisted bicycles are not regulated as restricted use vehicles by TC as long as they are designed to operate off-road, and have a maximum speed of less than 32km/h (or 20 mph). For further information, please refer to TC's article, [Importing Power Assisted Bicycles](#).

Competition vehicles

A competition vehicle is defined by TC as a vehicle designed for use exclusively in closed-course competition and that either bears a bilingual label affixed by the manufacturer stating that the vehicle is a competition vehicle and is for use exclusively in closed-course competition, or is accompanied by a signed declaration from a race sanctioning body clearly indicating that the vehicle is a competition vehicle and is for use exclusively in closed-course competition. Competition vehicles can be motorcycles, dirt bikes, mini-bikes, snowmobiles, cars, trucks, etc. and considered non-regulated under the MVSA when meeting the criteria of a competition vehicle.

For vehicles that have been adapted for competition and bearing obvious evidence of their modifications for closed-course competition purposes, importers must provide a signed declaration from a race sanctioning body clearly indicating that the vehicle is a competition vehicle and is for use exclusively in closed-course competitions.

Although these type of vehicle imports are not required to be recorded on a Form 1, there may be circumstances where the importer will be required to provide a completed form to provincial and territorial licensing authorities in Canada to register the vehicle as a competition vehicle. As such, the importer **can** complete a form and indicate that the vehicle is **not** required to enter the RIV Program and checking the “non-regulated vehicle” entry box on the Form 1.

TC does not consider an off-road environment to be a closed-course competition environment and as such, restricted-use vehicles (mini-bikes, dirt bikes or ATVs) are not considered competition vehicles unless the manufacturer has explicitly designed the product as a competition vehicle.

Also, a mainstream regulated vehicle that has been modified for the dual purpose of racing and road use, and is not accompanied by a written declaration from a racing sanctioning body with regards to the vehicle classification as a competition vehicle, is not considered a competition vehicle and must qualify for importation under the vehicle’s original class to which it belongs (e.g., car, truck or motorcycle).

Age-exempt vehicles

All regulated classes of vehicles with a date of manufacture that is 15 years or more from the date of importation and buses manufactured prior to January 1, 1971, are not regulated under the MVSA. The entry is to be recorded on a Form 1 as a vehicle not required to enter the RIV Program by checking the appropriate vehicle entry box.

When no identification markings exist on a vehicle to allow the CBSA to validate the age-exempt status of the vehicle with respect to the paperwork being supplied by the importer, **the vehicle (including trailers) does not qualify for importation** into Canada as age-exempt.

The following types of age-exempt vehicles that have been modified are still **considered admissible for importation** as “age-exempt:”

- vehicles having undergone regular maintenance, equipped with replacement parts, or newly painted, etc.;
- rebuilds/restorations that maintain the older vehicle’s original characteristics;
- vehicles equipped with a lift kit, if the vehicle is greater than 15 years of age at time of importation;
- vehicles modified into hot rods or street rods using an age exempt donor body and chassis;

vintage replica vehicles including vehicles built from kits more than 15 years ago (or prior to January 1, 1971 for buses), for which the age is assessed using the final date of completion of the replica or the starter kit, **not the model year it replicates**.

Appendix C: Temporary vehicle imports

Vehicles that enter Canada temporarily may or may not require a Vehicle Import Form – Form 1 or RIV e-Form 1 depending on the situation.

If the vehicle is being imported via a valid TC Temporary Vehicle Import System (TVIS) form, then a Vehicle Import Form – Form 1 or RIV e-Form 1 is **mandatory**.

Motor vehicles which have been documented on a CBSA temporary admission permit, Form E99 – CBSA Report, or a Temporary Admission Permit (BSF865) for personal importations, and CARM client portal’s Temporary Admission Permit for commercial clients, **will only be issued a Vehicle Import Form – Form 1 or RIV e-Form 1 if the importer confirms or anticipates having to fulfill provincial/territorial registration obligations** and must indicate that the vehicle is **not** required to enter the RIV Program by checking the “visitor or temporary resident” entry box.

In the case of an approved TVIS permit, the final date of export is the date authorized by TC.

Note: The new Temporary Admission Permit (BSF865) is prepared and submitted through the CARM Client Portal. Importers/brokers will include a printed version as part of their release package (replacing existing paper E29B) presented to a Border Services Officer prior to release.

Non-commercial temporary importations will continue to be documented using the current E29B process (i.e., traveller goods).

In this section

- [Visitors, tourists and temporary residents](#)
- [In-transit vehicles](#)
- [Foreign owned vehicles for repairs or alterations](#)
- [US rental vehicles driven by Canadians](#)
- [Diplomats, Visiting forces personnel, US preclearance personnel](#)
- [International Events and Convention Services Program](#)
- [Temporary Importation of Non-compliant Vehicles by Residents of Canada using Tariff Item No. 9802.00.00](#)
- [Non-compliant vehicles temporarily imported for special purposes \(formerly known as the Schedule VII\)](#)
- [Temporary importation of a vehicle registered in the United States by an owner with a residential address in Canada](#)

Visitors, tourists and temporary residents

Vehicles may be admitted into Canada without having to comply with TC's import requirements when used exclusively by a person entering Canada as a visitor for a period not exceeding 12 months, or temporary residents such as students studying at a learning institution for the duration of their studies in Canada, or individuals with valid work permits/authorizations for employment for a period not exceeding 36 months.

Temporary residents and visa holders whose vehicle will require licensing while temporarily in Canada **must** submit a TVIS form and Form 1 at the border.

In-transit vehicles

In-transit vehicles (i.e., vehicles travelling through Canada for the purpose of going to another country) are not destined for consumption in Canada and are not regulated by TC.

Foreign owned vehicles for repairs or alterations

Foreign owned vehicles are vehicles entering Canada temporarily for repairs or alterations where the repairs may or may not be done under a warranty arrangement.

The importation of a foreign owned vehicle for repairs or alterations by a Canadian resident or a Canadian company requires a Vehicle Import Form – Form 1, a RIV e-Form 1 and a TC TVIS form.. The vehicle must bear evidence of foreign registration or ownership. When the Canadian driver is working for the company that will repair, provide warranty service or do alterations as a service to the foreign owner, the driver must be able to identify the vehicle's destination and the name of the company providing those services. These vehicles can remain in Canada for a period not exceeding 12 months.

Vehicles imported temporarily for the purpose of further manufacturing **do not qualify** under tariff item No. [9993.00.00](#). Importers who want to temporarily import vehicles for this purpose should consider the CBSA's duty deferral and drawback programs. Information on these programs is contained in [D7-4-1, Duty Relief Program](#), and [D7-4-3, NAFTA Requirements for Drawback and Duty Deferral](#). The vehicles are subject to full duty and taxes at time of importation and must be documented on a Form B3, *Canada Customs Coding Form*.

US rental vehicles driven by Canadians

Vehicles that have been rented in the US by residents of Canada from a US vehicle rental business may enter Canada for non-commercial purposes and shall be removed from Canada within a period of 30 days, or any other prescribed period, beginning on the day on which the vehicles were imported.

If within the period of 30 days or any other prescribed period beginning on the day on which the vehicle was imported, the resident of Canada delivers the vehicle to a vehicle rental business in Canada with the consent of the business, then the vehicle rental business shall be responsible for removing the vehicle from Canada before the end of the prescribed period.

Diplomats, Visiting forces personnel, US preclearance personnel

Vehicles imported by **diplomats**, if authorized by Global Affairs Canada, for the duration of a person's posting in Canada are not to be registered in the RIV Program. Additional information is contained in

Diplomats whose vehicle may require licensing while temporarily in Canada **must** submit a Form 1 at the border for processing in accordance to the guidelines for non-RIV entries.

Vehicles imported by **visiting forces personnel**, for the duration of their assignment in Canada are **not** to be registered in the RIV Program. Visiting forces personnel who own vehicles that require licensing while temporarily in Canada **must** submit a *Form 1* for processing in accordance to non-RIV clearance guidelines.

Vehicles entered by US **pre-clearance personnel** and their dependents for the duration of the US officer's posting in Canada are not registered in the RIV Program. US pre-clearance personnel who own vehicles that require licensing while temporarily in Canada **must** submit a Form 1 for processing entries in accordance to non-RIV clearance guidelines.

International Events and Convention Services Program

Importers/brokers importing a vehicle under the International Events and Convention Services Program, must have an approved TC TVIS permit and are processed as per [Memorandum D8-1-2: International Events and Convention Services Program](#).

Temporary Importation of Non-compliant Vehicles by Residents of Canada using Tariff Item No. 9802.00.00

In order for a resident of Canada to temporarily import a vehicle that is licensed and registered in the US under tariff item No. 9802.00.00, they must meet any and all conditions of the [Temporary Importation of Conveyances by Residents of Canada Regulations](#), particularly subsections 3(a), (c), (e) and (g). Temporary vehicle importations under this tariff are exempt from paying duties and taxes and the vehicle must be exported within the allowable timeframe (i.e. within 30 days). While in Canada, the vehicle is to be used solely for the transportation of a resident and accompanying persons from the point of arrival in Canada directly to a specified destination in Canada and from the specified destination to a destination outside Canada.

After the maximum 30-day timeframe has expired, the Canadian resident must either export the vehicle from Canada (proof of exportation is required) or permanently import the vehicle into Canada (if admissible).

Vehicles that are permanently imported into Canada require the payment of duties and taxes, registration in the RIV Program and will need to pass a federal car inspection. Only in exceptional circumstances, as specified in the *Temporary Importation of Conveyances by Residents of Canada Regulations*, can the 30-day time limit be extended. It should also be noted that if a CBSA officer is not satisfied that the vehicle will be exported within the prescribed timelines, they have the authority under *the Customs Act* to refuse the temporary importation.

Non-compliant vehicles temporarily imported for special purposes (formerly known as the Schedule VII)

TC allows for the temporary importation of a non-compliant vehicle (i.e., a vehicle not CMVSS certified) into Canada, for a specified period for the prescribed purposes of:

- (a) "exhibition": events where vehicles of various manufacturers or producers are displayed (e.g., exhibits for auto shows) and where the vehicles are the subject of the exhibit;
- (b) "demonstration": to show vehicle models or types to prospective clients, or for use in vehicle promotional-type events (e.g., prototypes, pre-production models);
- (c) "evaluation": to evaluate vehicle integrity in particular environments or circumstances (e.g., cold-weather testing);
- (d) "testing": vehicles imported to perform compliance testing;
- (e) "further manufacturing" processes to complete **new** vehicles prior to export;
- (f) "to conduct works or operations" that require a specially-designed vehicle for entertainment industry productions, civil engineering project or similar works or operations;
- (g) armored vehicles for use by law enforcement agencies; and
- (h) in the case of a vehicle that is licensed in the US, a visit to Canada by its owner, if the owner has a residential address in Canada and is the holder of a Canadian driver's license.

With regard to section (h) above, payment of any applicable duties and taxes are due at the time of import and cannot be refunded at the time of export.

Although these vehicles are exempt from having to comply with CMVSS, they **must** be accompanied by an **approved TC TVIS permit**, a Form 1 (importers are required to check off the exemption box "Vehicle Imported Temporarily for Special Purposes" or "Vehicle Entered for Special Purposes – Schedule VII" depending on the version of the form), and supporting documentation demonstrating valid ownership (CoT is not mandatory as some vehicles may not originate from the US), licensing document, bill of sale. The vehicle still needs to meet any applicable CBSA and OGD requirements at the time of importation (e.g., they must be free and clear of soil contamination).

A request to temporarily import a non-compliant vehicle via a TC TVIS permit for the above prescribed purposes **must be submitted to and approved by TC prior to presenting a vehicle at the Canadian border.**

At the border, importers must submit a TC stamped and approved TVIS permit and document the entry on a Form 1 by checking the exemption box marked "Vehicle Imported Temporarily for Special Purposes" or the "Vehicle entered for special purposes – Schedule VII" depending on the version of the form presented.

Note: Any handwritten revisions on the TC declaration will result in the declaration being voided. TC emphasizes that the permit solely reflect the importing entity (the declarant) and the vehicles listed under its authority.

Temporary importation of a vehicle registered in the United States by an owner with a residential address in Canada

Residents returning to Canada with a vehicle that is registered in the United States can do so on a temporary basis. There are 2 different ways that clients can do this which are as follows:

Under Chapter 87 of the Customs Tariff and in accordance with section 11.1 (h) of the Motor Vehicle Safety Regulations (MVSR)

OR

Temporary Importation under Tariff item No. 9802

Temporary importations under Chapter 87 of the Custom Tariff via Section 11.1(h) of the Motor Vehicle Safety Regulations

Section 11.1 of the MVSR, allows for the temporary importation of non-compliant vehicles for several purposes, including but not limited to, the allowances made via section (h), which allows for the temporary importation of a vehicle that is owned and licensed in the United States, a visit to Canada by its owner, if the owner has a residential address in Canada and is the holder of a driver's license issued in Canada.

In order to qualify for importation under the MVSR exception, the importer must make a legal declaration to Transport Canada (TC) to obtain authorization from TC to use the "Declaration of Non-Compliant Vehicles Temporary Import for Special Purposes" process (formerly known as the Schedule VII process), prior to importing the vehicle to Canada.

Vehicles imported under the terms of TC's Declaration of Non-compliant Vehicles Temporary Import for Special purposes are exempt from having to comply with Canadian Safety Standards, and must be accompanied by; an approved TC declaration (in other words, a Temporary Vehicle Import System (TVIS) form), a Vehicle Import Form: Form 1 or a RIV e-Form 1 and supporting documentation to demonstrate valid ownership of the vehicle (for example, licensing document or bill of sale.) In addition, they still need to meet applicable CBSA and OGD requirements at the time of importation.

These vehicle imports are classified under Chapter 87 of the Customs Tariff and require full payment of duties and taxes at the time of import, which are non-refundable at time of export.

Temporary importation under tariff item No. 9802.00.00

A resident of Canada who does not have a valid TC Declaration of Non-compliant Vehicles Temporary Import for Special purposes and requests that their conveyance be allowed temporary importation into Canada and be classified under tariff item No. 9802.00.00, must meet any and all conditions of the Temporary Importation of Conveyances by Residents of Canada Regulations, particularly subsections 3(a), (c), (e) and (g).

If the importer meets the conditions of the regulations and the conveyance may be classified under tariff item No. 9802.00.00, an E29B should be issued and the time limit at subsection 5(1) is to be adhered to. The only extension of the time limit which may be granted is the one specified at subsection 5(2).

Temporary importations under tariff item No. 9802.00.00 are exempt from paying duties and taxes, however the vehicle may not be used while in Canada and must be exported within the allowable timeframe (in other words, within 30 days).

In situations where the conveyance is not eligible for classification under 9802, the importer should be offered the option to export the conveyance or pay all applicable duties and taxes and proceed with a permanent importation via the RIV program.

Appendix D: Vehicles imported for parts only

Any regulated vehicle with a status branded as junk, scrap, non-repairable (or equivalent) as per any vehicle registration or insurance providers documentation are inadmissible for importation as "vehicles", only as "parts".

Flood or water-damaged vehicles coming from the US or Mexico are considered junk/non-repairable by all licensing jurisdictions in Canada. These vehicles can only be imported into Canada if they qualify for entry under TC's Vehicle Imported for Parts Only Program.

In this section

- [FMVSS vehicles imported temporarily and damaged while in Canada](#)
- [Vehicles imported for parts only program \(FMVSS US certified vehicles only\)](#)
- [Vehicle starter kits](#)
- [Glider truck kits \(not completed into trucks\)](#)

FMVSS vehicles imported temporarily and damaged while in Canada

US certified vehicles that are imported temporarily and damaged beyond reasonable cost of repair due to collision, fire, flood, accident or other occurrence while in Canada, must be destroyed or exported by the end of the temporary importation period. To permanently import these vehicles they must be exported and presented for importation as if the vehicles were being imported from the US or Mexico (whichever applies).

Vehicles imported for parts only program (FMVSS US certified vehicles only)

FMVSS vehicles (salvage, clear titled, damaged or not) which are normally eligible for registration into the RIV Program and not listed as inadmissible on the VIC List can be voluntarily declared for importation for “parts only” in TC’s Vehicle Imported for Parts Only Program.

Vehicles imported under this program will have their VIN listed as non-repairable vehicles and can never be licensed or registered in a province or territory. Once declared into the Vehicle Imported for Parts Only Program, the **status cannot be changed**.

Salvage branded vehicles originating from countries other than the US or Mexico that are less than 15 years old and buses manufactured on or after January 1, 1971, **are not eligible for importation** into Canada via TC’s Vehicle Imported for Parts Only Program.

To import a **qualifying** vehicle in this program, the importer must complete a Form 3 and present it to the CBSA at time of importation along with the original ownership documents (CoT or Salvage Title) and register the importation as such with the RIV. In these instances, the vehicle must be registered in the RIV Program but does not have to comply with CMVSS nor does it undergo a final inspection by the RIV.

The vehicle must have been sold at the retail level in the US, or belong to the category of prescribed used vehicle from Mexico, bear at minimum an American compliance label, or a VIN specific letter from the manufacturer in lieu of the American label and an identifiable VIN on the vehicle.

Vehicle starter kits

Starter kits are an assemblage of parts (kit) used in the amateur building of a home-built vehicle and do not include important systems such as the fuel, brake, power train and suspension systems. On their own, they must not (and cannot) amount to a vehicle.

[Starter kits may be imported when adhering to the procedures](#) stipulated on TC’s website on importing car kit parts. Importers must first submit a request for pre-approval to TC. If the kit meets TC’s requirements, TC will issue a CBC authorization letter to the importer to be presented to the CBSA at time of importation.

BSOs **must not** issue a Form 1 for car kits. Each starter car kit import is considered on its own merits. If the shipment does not have TC CBC authorization to import the vehicle starter kit or a BSO suspects that the shipment may contain enough parts to meet the definition of a vehicle under the MVSA, the shipment is to be denied entry or detained if further clarification from TC is required to allow for its release.

Once a vehicle has been **completed** from a starter kit, it then becomes a kit car. Completed kit cars, assembled or disassembled are **inadmissible** for importation into Canada as they lack the necessary certifications to meet MVSA requirements. Exception being if the importer can provide satisfactory evidence to a BSO that the vehicle was completed 15 years prior to its importation so as to be considered age exempt.

Glider truck kits (not completed into trucks)

A “glider kit” is an assemblage of parts (kit) that constitutes a truck minus the power train (i.e., engine, transmission, and drive axle(s)). Glider kits may be imported as parts into Canada because they do not meet the MVSA’s definition of a vehicle or the MVSR’s definition of an incomplete vehicle and do not fall under TC’s jurisdiction. A “glider kit” is **not documented** using a Form 1 or a Form 3.

Trucks **completed** from glider kits (most often tractor trucks) are **inadmissible** for importation into Canada as they lack the necessary certification to meet MVSA requirements.

Note: Front clip sections of vehicles are considered parts for the purposes of border clearance, if no additional sections of the vehicle are present.

Appendix E: Inadmissible vehicles

Inadmissible vehicles are vehicles that do not qualify for entry under any of the established RIV and non-RIV border clearance guidelines. **The following sections provide additional information about known circumstances leading to vehicles being inadmissible for importation into Canada.**

It should be noted that when no identification markings whatsoever exist on a vehicle to validate the age-exempt status of the vehicle, the vehicle does not qualify for importation using the “non-regulated due to age” exemption and is inadmissible.

In this section

- [Modified vehicles](#)
- [Vehicles manufactured for a foreign market](#)
- [Grey market vehicles](#)
- [New trucks assembled from glider kits](#)
- [Replica cars](#)
- [Kit cars](#) (for Starter Kits, see appendix D)

Modified vehicles

Vehicles of a regulated class **less than** 15 years old and buses manufactured on or after January 1, 1971, presented for importation that have been substantially modified (other than having general repairs or routine maintenance) may no longer maintain the original factory issued certification, which is required for importation into Canada.

To be considered admissible importers must submit evidence from the vehicle modifier or final stage manufacturer stating that the modified vehicle complies with all applicable standards, to TC prior to presenting the vehicle at the border, so as to obtain a TC CBC authorization. Modified vehicles without this evidence will be denied entry to Canada.

Examples:

- a motorcycle converted into a trike
- a cargo van converted into a camper
- a vehicle adapted for disabled access
- a vehicle that has been stretched, lengthened

This also applies to Canadian-certified vehicles modified in the US and returning to Canada. Where an individual temporarily exports a Canadian specification vehicle for the purpose of having modifications or alternations done to their vehicle, there may be issues with maintaining the vehicle's CMVSS certification. Depending on the nature and extent of the modifications, the vehicle may be required to be certified by the company that performed the modifications in order to ensure it still complies with CMVSS. Where the modifications to a vehicle are not certified the vehicle may no longer comply with CMVSS and may not qualify for re-entry into Canada.

Vehicles manufactured for a foreign market

Vehicles of a regulated class **less than** 15 years old and buses manufactured on or after January 1, 1971, that are manufactured for a foreign market (a market **other than** the US or Mexico), and do not comply with CMVSS are not eligible for permanent importation. There are no allowances in the MVSA or MVSR that allow for non-compliant vehicles to be modified in order to comply with CMVSS, with the exception of vehicles sold at the retail level in the US and prescribed vehicles from Mexico.

Grey market vehicles

Grey market vehicles are vehicles that were originally manufactured for a foreign domestic market and were subsequently imported into the US or Mexico where they have been modified to comply with the US safety and emissions standards. Grey market vehicles may be identified by a label affixed by the US company that altered the vehicle, indicating that they have been “imported”, “altered”, or “modified” to comply with the US standards. These vehicles may not have a certification label affixed to them. **Grey market vehicles less than 15 years old (or buses manufactured on or after January 1, 1971) are inadmissible into Canada.**

New trucks assembled from glider kits

TC considers trucks manufactured from “glider kits” as **inadmissible** for importation into Canada due to the lack of certification that demonstrates that these vehicles comply with all applicable CMVSS or FMVSS. Trucks assembled from glider kits, 15 or more years ago, where the importer can submit proof to

support the claim for exemption due to age (e.g., registration document) may be admissible under age-exempt status if satisfactory evidence is provided.

Replica cars

Replica cars are treated as vehicles at importation. As they lack the necessary certification to comply with CMVSS, they are inadmissible for importation unless they were assembled 15 or more years ago (or a bus manufactured prior to January 1, 1971) and the importer can submit proof of age (e.g., a registration document). The age of a replica car is assessed using the final date of assembly of the replica, **not the model year it replicates**.

The most common examples of inadmissible replica vehicles are:

- vehicles modified into hot rods, street rods using a donor body and/or chassis where no identification markings whatsoever exist on the vehicle that can be used to validate the age-exempt status of the donor chassis with the paperwork being supplied by the importer.

vintage replica vehicles including vehicles built from kits, where no identification markings whatsoever exist on a vehicle that can be used to validate the age-exempt status of the vehicle with the paperwork being supplied by the importer.

Kit cars (for Starter Kits, see appendix D)

Kit cars, whether fully assembled or unassembled, are treated as vehicles at importation. As they lack the necessary certifications to comply with CMVSS, they are inadmissible for importation unless they were assembled 15 or more years ago and the importer can submit proof of age (e.g., a registration document). The age of a kit car is determined by the final date of assembly of the kit, **not the model year it replicates**.

References

Applicable legislation

- [Customs Act](#) – Section 101
- [Motor Vehicle Safety Act](#) – Sections 5, 6, 7, 10 and 15
- [Motor Vehicle Safety Regulations](#) – Section 11 and 12
- [Plant Protection Act](#) – Section 7(1)
- [Motor Vehicle Tire Safety Regulations](#)

Superseded memoranda D

Memorandum D19-12-1: Importation of vehicles

Issuing office

OGD Programs Unit
Commercial Analysis, Research and Engagement Division
Commercial Programs Directorate
Commercial and Trade Branch

Contact us

For information about import requirements for vehicles sold at the retail level in the US or prescribed vehicles from Mexico and the Registrar of Imported Vehicles (RIV) Program, contact:

Registrar of Imported Vehicles

405 The West Mall, Suite 500
Toronto, ON M9C 5K7

Telephone: 1-888-848-8240 (toll-free from within Canada or the US) or 416-626-6812 (all other countries)

Fax: 416-626-0366

Email: support@support.riv.ca

Website: [Registrar of Imported Vehicles](#)

For additional information on importing vehicles or further clarification on content found in the memorandum, contact:

Transport Canada

Motor Vehicle Safety Directorate
Place de Ville, Tower C

330 Sparks Street
Ottawa, ON K1A 0N5

Telephone: 1-800-333-0371 (toll-free in Canada and the US) or 613-998-8616

Fax: 613-998-8541

Email: mvs-sa@tc.gc.ca

Website: [Transport Canada](#)

For information about the Canadian Food Inspection Agency's **requirements for any vehicle**, contact:

National Import Service Center

Monday to Friday, 7 am to 11 pm (ET)

Telephone: 1-800-835-4486 (toll-free in Canada and the US) 416-661-3039 (other countries)

Fax: 416-661-5767

For information about Environment and Climate Change Canada's requirements, contact:

Inquiry Centre

10 Wellington, 23rd Floor

Gatineau, QC K1A 0H3

Telephone: 819-997-2800

Toll-free: 1-800-668-6767 (in Canada only)

Fax: 819-994-1412

Teletypewriter: 819-994-0736

Email: enviroinfo@ec.gc.ca

Canada Border Services Agency

[Contact Border Information Services](#)

Related links

- [*D2-4-1: Temporary Importation of Conveyances by Residents of Canada*](#)
- [*D4-1-5: Storage of Goods*](#)
- [*D7-4-1: Duties Relief Program*](#)
- [*D7-4-3: NAFTA Requirements for the Duty Drawback and the Duties Relief Programs*](#)
- [*D8-1-1: Administration of Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations*](#)
- [*D8-1-2: International Events and Convention Services Program \(IECSP\)*](#)
- [*D9-1-11: Importation of Used or Second-hand Motor Vehicles*](#)
- [*D19-1-1: Food, Plants, Animals and Related Products*](#)
- [*D21-1-1: Customs Privileges for Diplomatic Missions, Consular Posts and Accredited International Organizations \(Tariff Item No. 9808.00.00\)*](#)