



Import Customs Guide **CANADA**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
CUSTOMS CLEARANCE		- Canadian customs require the importer's presence during the customs clearance process: - For Returning Canadians, Settlers, Seasonal resident, Canadian resident Receiving an Inheritance and Refugees with status, follow both steps outlined below. This is a (2) two-stage process. - For Student visa, work permit, Super Visa Diplomats, and Refugees without status), follow Step 1 only. - Step 1: - Upon arrival in Canada, the importer MUST report to Customs. - If the importer is arriving by air, ensure to check "I/We have unaccompanied goods" on the Declaration Card. - The importer must inform Customs that they are importing unaccompanied goods. - The BSF186 form must always be stamped by the attending CBSA officer at any Canadian port of entry for returning Canadians and permanent resident (settlers) holders; failure to do so may	- Additional shipment: - If the importer is planning to bring additional unaccompanied shipments into Canada, they must declare the goods on a separate list. This will enable them to import these goods future, with no taxes and duties and no time limit. - Consult with your Destination Agent.

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		result in additional taxes and duties on their shipment. - At this stage, they will be asked to present the required documents (excluding the Arrival Notice). - The Customs Officer will stamp these documents and provide them with a receipt, which they MUST retain for use during the shipment's customs clearance process. Step 2: - Once the shipment arrives at the destination terminal, the customs clearance process will begin. - At this point, the importer will need to present any documents they received from Canada Customs upon arrival, along with the documents listed below, as required for their Canadian status.	
Returning Canadian / Former Resident Removal Goods <i>Main place of residency was away from Canada for at least 12 months</i>	- Passport - Proof of residency outside of Canada for at least 1 year (e.g. foreign tax return, rent / lease agreement, utility bills, or letter from employer) - A detailed list of all items (English/French), including depreciated values in Canadian dollars - List of items with a value over CAD\$10,000 (including vehicles) - BSF186 (Previously known as B4E) – Personal Effects Accounting Document - BSF186A list (Previously known as B4A) When there is no packing list or if there is an additional shipment to ship later, list all items to be imported on this document.	- Duty free for former residents if: - Household goods & personal effects, owned & used by importer for at least 6 months prior to importation. - Primary place of residency, prior to the importation, must be at least 12 months. - If the importer primary place of residency was away from Canada for LESS than 12 months, Taxes and Duties will apply. Also, in this case, under CBSA Memorandum D9-1-7, the importer will not be able to import used mattresses without fumigation – See below under Fumigation.	- All shipments must be declared to customs at the port of entry. - If entering Canada through an airport, complete the e311 Declaration card and ensure you have ticked the section declaring you have goods to follow. - Complete the BSF186 & BSF186A list forms. - For the most current information, visit: http://www.cbsa-asfc.gc.ca/menu-eng.html - Shipments of personal and HHG can be subject to a thorough inspection. - Canadian citizens must enter the country using their <u>Canadian passports</u>. - Provisions shall apply to either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres. - Any single item of personal or household

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	▪ All documents from previous customs declaration upon entry into Canada, if applicable (i.e. BSF-715, (Previously known as B-15), stamped packing list, etc.) ▪ Personal Effects Declaration ▪ Liquor import declaration / permit (if applicable) ▪ Advice notice/customs manifest – obtained from the moving company in Canada.		effects, including automobiles, that were acquired after March 31, 1977, and are valued at more than \$10,000 are subject to regular duty and taxes on the excess amount. ▪ Goods imported by a member of the Canadian Forces, by an employee of the Canadian government, or by a former resident of Canada returning to Canada to resume residence in Canada after having been a resident of another country for a period of not less than one year, or by a resident returning after an absence from Canada of not less than one year, and acquired by that person for personal or household use and actually owned, possessed and used abroad by that person for at least six months prior to that person's return to Canada and accompanying that person at the time of their return to Canada.

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Settler – Landed immigrant. Removal Goods	▪ Passport ▪ Immigration documentation: visa in passport, confirmation of permanent residence or permanent resident card ▪ A detailed list of all items (English/French), including depreciated values in Canadian dollars ▪ Personal Effects Declaration ▪ BSF186 (Previously known as B4E) Personal Effects Accounting Document ▪ BSF186A list (Previously known as B4A) When there is no packing list or if there is an additional shipment to ship later, list all items to be imported on this document. ▪ All documents from previous customs declaration upon entry into Canada, if applicable (i.e. BSF-715, (Previously known as B-15), stamped packing list, etc.) ▪ Liquor import declaration, if applicable. ▪ Advice notice/customs manifest – obtained from the moving company in Canada.	▪ Duty free entry.	▪ Goods imported by a settler for the settler's household or personal use, if owned, possessed and used abroad by the settler prior to the settler's arrival in Canada and accompanying the settler at the time of the settler's arrival in Canada. Importing wine exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, will require a Liquor import declaration.
Seasonal resident Removal Goods <i>Seasonal resident (non-Canadian)</i>	▪ Passport ▪ BSF186 (<i>Previously known as B4E</i>)– Personal Effects Accounting Document ▪ All documents from previous customs declaration upon entry into Canada, if applicable (i.e. BSF-715, (Previously known as B-15), stamped packing list, etc.) ▪ Proof of ownership of a property in Canada or copy of a minimum 3-year lease agreement ▪ A detailed list of all items (English/French), including depreciated values in Canadian dollars ▪ Advice notice/customs manifest – obtained from the moving company in Canada.	▪ Duty free entry. ▪ Any person who is not a resident of Canada but owns a residential property or has leased a residence for at least 3 years for his / her personal use. Proof of purchase / copy of lease agreement is required. Note: Import of used household goods and personal effects is duty free on a One-time entry basis only and the goods cannot be sold for at least 1 year.	Household furniture and furnishings for a seasonal residence, excluding construction materials, electrical fixtures or other goods permanently attached to or incorporated into a seasonal residence. ▪ Tools and equipment for the maintenance of a seasonal residence. ▪ The foregoing, on condition that: ▪ (i) the goods are imported by a person who is not a resident of Canada and who owns or leases for not less than three years a residence in Canada for seasonal use, other than a time-sharing residence, trailer or mobile home.

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			(ii) the person is entitled to only one importation for each seasonal residence
Inheritance Removal Goods Canadian resident Receiving an Inheritance	- Personal identification. - A detailed list of all items (English/French), including depreciated values in Canadian dollars. - Copy of the Death Certificate, copy of the will or a letter from the Executor of the Estate stating you are a beneficiary. - A signed statement from the donor giving reason for the gift or a statement from the Executor of the Estate. (Gifts could be subject to import duties and taxes). - A written testimony from the donor's physician that the donor's death is imminent. - Advice notice/customs manifest – obtained from the moving company in Canada.	- Duty free entry for a beneficiary of personal and household effects which were bequeathed without remuneration as: - The result of the death of - A "Gift in anticipation of the death" - If there is no will, a signed/dated statement from the donor (or individual with power of attorney) transferring ownership of the goods and witnessed by someone other than the recipient of the goods.	- Personal and household effects of a resident of Canada who has died, on the condition that such goods were owned, possessed and used abroad by that resident. - Personal and household effects received by a resident of Canada as a result of the death or in anticipation of death of a person who is not a resident of Canada, on condition that such goods were owned, possessed and used abroad by that non-resident. - All the foregoing when bequeathed to a resident of Canada.
Student visa / Work permit / Super Visa Removal Goods	- Valid visa in passport or document confirming work permit / student visa / visitor visa - Passport - A detailed list of all items (English/French), including depreciated values in Canadian dollars - Personal Effects Declaration - Liquor import declaration / permit (if applicable) - Advice notice/customs manifest – obtained from the moving company in Canada.	- Duty free for student, visitor/super visa, work visa if: - All items imported must be for personal use during the stay. - All goods must be exported when importer's temporary residency status expires. - The goods may not be sold or disposed of in Canada without customs authorization. <u>Super Visa</u>: Customs may require a refundable deposit based on the declared value of the goods. Refunds will be issued after Customs is satisfied all imported goods have been exported upon the expiration of the visa.	- Goods must be used by the importer while they are in Canada. - Goods must be Exported at the end of legal visit and cannot be sold or disposed of locally.
Diplomat Removal Goods	Obligation for privilege to be lodged by the Canadian Ministry of External Affairs.	- Duty free entry. - Alcohol: Diplomats are not entitled to duty	Diplomats are advised to check with their local embassy and destination agent

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	▪ Passport. ▪ A detailed list of all items (English/French), including depreciated values in Canadian dollars ▪ Arrival notice.	free entry of alcohol.	regarding the importation regulations for alcohol.
Refugees Removal Goods	▪ Passport ▪ Immigration documentation: visa in passport, confirmation of permanent residence or permanent resident card. ▪ Detailed inventory of goods (in English or French), including depreciated values in Canadian dollars. ▪ Valued list of items being imported. ▪ Personal Effects Declaration ▪ BSF186 (Previously known as B4E) Personal Affects Accounting Document. If a refugee has received their status, they are issued a Settler / Landed immigrant / Permanent Resident (PR). and will need a BSF186. ▪ All documents from previous customs declaration upon entry into Canada, if applicable (i.e. BSF715 document (blue border), stamped packing list, etc.) ▪ Liquor import declaration / permit (if applicable) ▪ Advice notice/customs manifest – obtained from the moving company in Canada.	▪ Duty free entry. ▪ If a refugee applicant has yet to receive their status, then they are a Temporary Resident. and will not need a “BSF-186”. The shipment may or may not be taxed, at the officer’s discretion. ▪ This form is used to declare and account for goods brought into Canada by individuals who are settling, including refugees. It helps the CBSA track and assess any applicable duties and taxes, The BSF186 required to list all personal belongings being imported. ▪ If the goods arrive separately from the refugee, they must still be declared. Refugees should include proof of their immigration status, like a Confirmation of Permanent Residence (COPR) or other relevant documentation.	▪ Refugees can import unaccompanied goods into Canada duty and tax-free under specific conditions: ▪ If a refugee has received their status, they are issued a Settler / Landed immigrant / Permanent Resident (PR). ▪ If a refugee applicant has yet to receive their status, then they are a “temporary resident”. Their shipment may or may not be taxed, at the officer’s discretion. ▪ Canada provides certain exemptions for unaccompanied baggage to refugees. Key conditions include: ▪ Personal Use: The goods must be for personal use, not commercial or for resale. ▪ Timing: Goods should generally be imported within a reasonable period (often within the first year) after arriving in Canada as a refugee. ▪ Documentation: Refugees must provide supporting documentation, such as proof of their refugee status (e.g., confirmation from Immigration, Refugees and Citizenship Canada) and a detailed list of the goods being imported. ▪ For official and up-to-date information, you can visit the following sources: ▪ Canada Border Services Agency (CBSA): The CBSA provides guidelines on exemptions for refugees, including what personal items can be brought:

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			https://www.cbsa-asfc.gc.ca/ Immigration, Refugees and Citizenship Canada (IRCC): IRCC – Refugee and Humanitarian Resettlement Program https://www.canada.ca/en/immigration-refugees-citizenship.html
Wedding trousseaux	- Inventory in English or French. - Marriage certificate.	Duty free entry.	
New furniture, household items, presents and souvenirs		- Settlers and immigrants: - New furniture and household furniture are liable to payment of customs duties if they have not been in the owner's previous use prior to their arrival to Canada.	- Canada Customs require invoices and inventory of new goods. - If duty and taxes are paid at time of import, the goods may be sold at any time. If the goods are brought in and no duty or taxes are paid, then they cannot be disposed of within one year of import.
Work of Arts, Antiques	- No documents required if part of household effects. - Proof of age will be required if item is over 100 years old.	- Duty free entry if: - Works of art are forming part of a bona fide household removal - Articles are over 100 years old. - Are not for sale or disposal.	Antiques and works of art imported into Canada for resale, are subject to different regulations.
Motor vehicles	- Passport. - Proof of ownership and previous registration - Insurance documents to be presented at time of clearing. - The car must comply to Canadian Standards - All vehicles will be inspected by the Canadian Agricultural Inspection Agency upon arrival into Canada.	- Motor vehicles imported into Canada cannot be licensed in Canada unless they have been cleared through Canada Customs. Used or second-hand vehicles are generally prohibited from importation into Canada. - There are some exceptions to these rules, please be aware of the laws governing vehicle importation to avoid delays and difficulties. - Please reach out to your local Canadian FIDI partner to help determine admissibility as vehicle specifics and the owner's status in Canada will impact admissibility	- Shippers with cars still must attend Customs in person. - If on a work visa, then the rules for importing a car are more relaxed. The vehicle will be imported on a temporary basis for the duration of the work visa. When your work visa expires or you obtain permanent residence, the vehicle will need to be re-exported. - Should you require more detailed information, please contact: Transport Canada Vehicle Importation 13th Floor Canada building, 344 Slater Street, Ottawa,

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		▪ Duty of 6.1% applies to vehicles manufactured outside of Canada, USA and Mexico. ▪ Vehicles with air conditioning incur an Excise Tax of CAD\$100. ▪ Different tax rates apply based on destination province. ▪ Canadian citizens/permanent residences importing vehicles must have owned, possessed and used the vehicle for at least 6 months prior to import, if they have been away from Canada for less than 5 years. If away for more than 5 years, then the 6 months possession clause drops.	Ontario, K1A 0N5 - Canada 1-613-998-8616. https://tc.canada.ca/en/road-transportation/importing-vehicle/importing-vehicle-countries-other-united-states-mexico ▪ Another resources for details on importing a Vehicle into Canada: http://www.cbsa-asfc.gc.ca/menu-eng.html
Alcohol & cigarettes		▪ Alcohol is allowed into Canada. Duty and tax will apply. Each province has its own process for importation. Please check with your local destination agent for details. Duties are payable. Diplomats are advised to check with their local embassy and DA regarding the importation regulations for alcohol.	▪ Duties will be assessed against valuations calculated by the Provincial Liquor Board levies and Canada Customs tariff. If more than the allowance, a permit is required prior to importation from the Provincial Liquor Board where the liquor is to be imported.
Firearms	▪ Detailed list (serial no, - type/calibre - model - brand). ▪ Copies of licenses.	▪ All firearms coming into Canada are taken for detailed inspection and could be refused entry. ▪ You must declare all weapons and firearms at the CBSA port of entry when you enter Canada. If not, you could face prosecution, and the goods may be seized.	▪ Do not ship firearms - check with Canadian Firearms Centre, Ottawa first. ▪ In most cases an import-export license must be obtained before transport. ▪ When shipping firearms load them last in the container, and/or advise their location in the Liftvan. ▪ Remove firing pins before shipping.
Hunting trophies		▪ Restrictions to import apply.	▪ Subject to inspection.

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Narcotics, drugs		Importation prohibited.	The Canadian Government has a policy of random checks for drugs, which results in the possibility of extra charges.
Plants	Import permit (if allowed)	- Prohibited. - Plants, also the earth, sand or other substance in which they are packed, are potential carriers of pests or diseases. - Recognised "house plants" from the USA for indoor use may be permitted.	Import permit from CFIA, if allowed, must be obtained in advance.
<u>Accompanied</u> Domestic Animals (Dogs and Cats)	- It is recommended getting an exam and health certificate for travel issued by a veterinarian before travel for all pets. - Animal's age on arrival in Canada: - Less than 3 months old: - Proof of the animal's age (from health certificate above will work) - More than 3 months old: - A valid rabies vaccination certificate or a valid Rabies Country-Freedom Certificate	- Owner arriving with the pet (accompanied on the same flight) & has the status to enter Canada. - Customs clearance and animal inspection are completed in the passenger terminal.	- More information is available at: https://inspection.canada.ca/en/importing-food-plants-animals/pets - Exotic pets (rabbits, birds, reptiles) are subject to additional import requirements including import permits, post-entry quarantine, and CITES. These must be reviewed on a case-by-case basis. - Animals imported for commercial purposes (anything generating a revenue, not profit) must be commercially imported. this will require a valid Canadian business number and importer account. - Non-commercial, pre-owned family pets entering Canada (Part of a household move) - Bengal and Savannah pet cats require additional documentation to prove they are CITES exempt. - Contact your DA for updated information.
<u>Unaccompanied</u> Domestic Animals (Dogs and Cats)	- It is recommended to get an exam and health certificate for travel issued by a veterinarian before travel for all pets. - Animal's age on arrival in Canada: - Less than 3 months old:	- The owner or consignee must be in Canada when the pet arrives and has the status to import goods. - If the owner will not be in Canada when the pet enters, the shipment can be consigned	- Visit: https://inspection.canada.ca/en/importing-food-plants-animals/pets - Exotic pets (rabbits, birds, reptiles) are subject to additional import requirements including import permits, post-entry

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	▪ Proof of the animal's age (from health certificate above will work) ▪ More than 3 months old: ▪ A valid rabies vaccination certificate or a valid Rabies Country-Freedom Certificate ▪ Customs broker set-up document package required.	to a friend or family member with the status to import goods in Canada. ▪ As live cargo, the customs clearance and animal inspection are completed in the commercial stream.	quarantine, and CITES. These must be reviewed on a case-by-case basis. ▪ Commercial imports of dogs less than 8 months of age are heavily regulated and require an import permit, kennel certificate at origin, and official veterinary export health certificate. ▪ Animals imported for commercial purposes (anything revenue generating activity (not profit) must be commercially imported. This will require a valid Canadian business number and importer account. ▪ Contact your DA for updated information.
Food		▪ Strong restrictions apply for the importation of meat and meat by products.	▪ It is recommended not to import food to Canada. Visit http://www.cbsa-asfc.gc.ca. If brought in, shipment will be inspected, and extra charges will be apply.
Prohibited items		▪ Baby Walkers. ▪ Balloon Blowing Kits. ▪ Infant Self-Feeding Devices. ▪ Jequirity Beans. ▪ Lawn Darts with Elongated Tips. ▪ Relight Candles. ▪ Yo-Yo Balls with long cords.	▪ More information at http://www.hc-sc.gc.ca/cps-spc/pubs/cons/consumer_prod-consommation-eng.php#a12.
Endangered species		▪ Canada is a signatory to an international agreement that controls the trade or movement of many animals, their fur, skin, bone, feathers, etc	▪ In all cases, it is best to contact the CITES office to ask about import requirements: ▪ 1-800-668-6767 (toll-free number in Canada) ▪ 819-997-1840 (from all other countries) ▪ Visit www.cites.ec.gc.ca

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Firewood	- Permit to Import. - A Phytosanitary Certificate issued by the NPPO must accompany the shipment. The Phytosanitary Certificate must validate all of the entry requirements (i.e., treatment, certification, pest free areas) stated on the Permit to Import.	The import of firewood from all areas of the world is prohibited, unless the exporting country can clearly demonstrate that the conditions specified have been met.	Firewood must be heat treated using equipment (i.e., kiln) that is capable of heating wood to a minimum core temperature of 56°C for a minimum of 30 minutes.										
Fumigation of imported and exported wooden crates		- The Canadian Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardise the treatment of wood packing materials used for the transport of goods. - ISPM No. 15 requires that wood packaging either be heat-treated or fumigated with methyl bromide and marked with the Internationally recognized International Plant Protection Convention (IPPC) mark, or in lieu of the mark, the consignment must be accompanied by a phytosanitary certificate specifying the treatment used.	For more information on rules and regulations governing the Import Policy and Export Program for Wood Packaging, visit the Canadian Food Inspection Agency (CFIA) Web site http://www.inspection.gc.ca.										
Used Mattresses	<table><tr><td>Returning Canadian</td><td>If the importer was away from Canada for less than 1 year → NEED FUMIGATION If the importer was away from Canada for at least 1 year → EXEMPTION, no need to Fumigate.</td></tr><tr><td>Settler – Landed immigrant</td><td>EXEMPTION, no need to Fumigate.</td></tr><tr><td>Student visa</td><td>NEED FUMIGATION</td></tr><tr><td>Work permit</td><td>NEED FUMIGATION</td></tr><tr><td>Seasonal resident (Not Canadian)</td><td>NEED FUMIGATION</td></tr></table> - Exemption can be found on CBSA Memorandum D9-1-7 http://www.cbsa-asfc.gc.ca/publications/dm-md/d9/d9-1-7-eng.html - Customs Tariff Item 9897 prohibits the importation of used or second-hand mattresses unless accompanied by certificates that show the items were cleaned and fumigated. - Imports containing used or second-hand mattresses for importers who fall under Customs Tariff Item 9805 – 9810 (Returning Canadians, Bequests, Settlers, Diplomats) are exempt from the fumigation requirement.			Returning Canadian	If the importer was away from Canada for less than 1 year → NEED FUMIGATION If the importer was away from Canada for at least 1 year → EXEMPTION, no need to Fumigate.	Settler – Landed immigrant	EXEMPTION, no need to Fumigate.	Student visa	NEED FUMIGATION	Work permit	NEED FUMIGATION	Seasonal resident (Not Canadian)	NEED FUMIGATION
Returning Canadian	If the importer was away from Canada for less than 1 year → NEED FUMIGATION If the importer was away from Canada for at least 1 year → EXEMPTION, no need to Fumigate.												
Settler – Landed immigrant	EXEMPTION, no need to Fumigate.												
Student visa	NEED FUMIGATION												
Work permit	NEED FUMIGATION												
Seasonal resident (Not Canadian)	NEED FUMIGATION												

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	▪ Although the requirement for the fumigation of used and second-hand mattresses does exist in the Canada Customs Tariff (Item 9897), enforcement of the fumigation requirement is very rare. ▪ When enforced, it is usually on mattresses belonging to individuals who have been away from Canada for less than 1 year (i.e.- "Vacationers"). ▪ Check with your Destination Agent to determine if the local Canada Customs Office is enforcing the requirement.		



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