

A Guide to Importation of Personal & Household Effects into Canada

TO QUALIFY FOR DUTY AND TAX FREE ENTRY

- Goods imported by migrants must be owned, possessed and used prior to importation into Canada and may not be used for commercial purposes; leased goods do not qualify as owned and are subject to duty. To enter goods as a settler you must be a LANDED IMMIGRANT and your shipment must arrive within a reasonable time of your official landing date.
- Returning Canadians must have resided outside Canada for not less than 12 consecutive months and have owned and used the goods for at least six months prior to importation.
- Wedding gifts when married within three months of arrival in Canada or to be married in Canada within three months of arrival, as long as they are owned and possessed before your arrival in Canada
- Antiques must be over 100 years old and are not for re-sale or disposal.
- Works Of Art as long as they form part of a bona fide removal and are not for sale or disposal.
- Inheritance bequests should be accompanied by a death certificate indicating you as beneficiary or a letter from the executor of the estate. A valued inventory will also be required of goods being imported.

Unless the above criteria are satisfied duty and GST (Goods And Services Tax) is payable. If you dispose of goods imported duty free within a year of importation duty and GST are immediately payable.

CA\$10,000 LIMIT

Any single item of personal or household effects that was acquired after March 31 1977, and is valued at more than CA\$10,000 is subject to duty and tax on the excess amount.

CUSTOMS CLEARANCE

Before you arrive in Canada you should prepare a list of all the goods you intend to bring into Canada, indicating value, make, model and serial number, where applicable. The list should consist of two sections; one representing goods accompanying you and the other representing goods to follow as freight.

Upon your arrival, the customs officer will prepare Form B4, Personal Effects Accounting Document, based on the list of goods you provide and will issue a receipt copy. Our representative will supply a Canada Customs Brokerage form which you will be required to complete and return with a full, descriptive inventory in English, destination agent's Notice Of Arrival and your receipted copy of the "goods to follow" declaration. Migrants will be required to produce a copy of the Immigration Permit (IMM 1000); returning Canadians will be required to produce proof of residency abroad (apartment lease, foreign work permit etc) and a copy of page 2 of their Canadian passport.

Please note you may be required to present yourself at Canada Customs and make a personal declaration at the time of clearance.

RESTRICTED ARTICLES

The following articles may be imported into Canada subject to special permits, inspection or declaration:

- Alcoholic beverages
- Certain firearms
- Hunting Trophies

PROHIBITED ARTICLES

The following articles are prohibited by Canadian Customs:

- Many firearms
- Plants including pot plants and plant cuttings
- Narcotic drugs
- Endangered species, fur skin, bone, feathers etc
- Wood or wood products used in supporting, protecting or carrying a commodity, such as crates constructed of timber, excluding manufactured wood materials such as fiber board, plywood, whisky and wine barrels and veneer, Loose wood packing materials, sawdust, and Pieces of wood that are less than 6 mm thick in any dimension.

This information is not definitive and is intended as a guide only. Destination regulations can change without notice and for specific guidance we strongly recommend that you obtain direct rulings from the relevant authority.