
CUSTOMS REGULATIONS AND ADDITIONAL INFORMATION

FOR IMPORTS

HOUSEHOLD GOODS REMOVAL

A. Documents Required

- Copy of airway bill / bill of lading / roadway bill
- Passport
- Visa (if required)
- Work permit (if appropriate)
- Packing list
 - Must be in English or French
 - Electronics must be described with the make, model & serial number.
- Landed immigration papers (applicable to new immigrants)

Returning Resident:

- Proof of residency outside of Canada verifying shipper's statement that they have lived abroad for more than one year. Documents that prove residency are:
 - A letter from employer at origin
 - Rental receipts
 - Income tax statements
 - Bank statements
 - Utility bills

B. Specific Regulations

- For goods to qualify for duty and tax free privileges, the shipper / client must demonstrate that the good have been owned, possessed, and used before arrival in Canada. Documentation like sales receipts and registration papers should be kept handy in case Canadian customs alleges that they do not qualify.
- All shipments are subject to customs inspection.
- All goods must be retained by owner for a period of 1 year.
- All clients should travel with a copy of the packing list completed by the agent at origin with their signature. Upon arrival at airport of entry in Canada, the client should inform the Canadian customs officer at the airport that they will be importing a household goods shipment and the packing list should be presented. Canada customs should complete a form B4E and stamp both the packing list and the completed form B4E.
- By obtaining a stamped packing list and B4E form, the future clearance process will become easier.
- Attendance of the client or his / her spouse is **mandatory** at customs clearance.
- Failure to be present will result in goods being transferred to a bonded warehouse at the customer's expense. If transferred to a bonded warehouse, bonded warehouse storage and demurrage will be incurred.
- Diplomats may appoint an agent to clear on their behalf.
- The client should inform Canadian customs of any future shipments.

Canada

Work Permit Holders:

- Shippers who possess a work permit may import any *non-restricted* item into Canada on a temporary basis.
- Customs may request a duty deposit or letter of employment from the client's company in Canada.
- While it is rare and unusual for customs to request these documents, they still retain the authority to do so.

Immigrants

- New immigrants may import one shipment of household goods and personal effects tax free if they have used and owned the items in the country of origin for a period of over 1 year.

Returning Residents

- Returning residents must have lived abroad for more than one year.
- Canadian customs may request a shipper to provide documentation in order to certify duty free status.
- Returning residents, who have lived overseas for at least one full year, may import the following duty free (with some conditions) if they have been used for 6 months prior to import:
 - A shipment of household goods and personal effects
 - A car or boat
- A returning resident of Canada will be assessed duties and taxes on any single one of the following items should they exceed \$10,000:
 - Furniture, furnishings, silverware, linen, jewelry, appliances, books, musical instruments, family heirlooms, antiques, private collections of coins, stamps, works of art, power tools and other hobby items, automobiles, boats, outboard engines and the trailers that carry them, vacation trailers, and private aircraft
 - The duties and taxes will be assessed on the amount by which they exceed \$10,000.

MOTOR VEHICLES

A. Documents Required

- Registration
- Proof of ownership
- Insurance documents

B. Specific Regulations

- Vehicles imported into Canada cannot be licensed in Canada unless it has been cleared through Canadian customs.
- Some vehicles may be prohibited to import; therefore, it is imperative that a car is not shipped until the local agent in Canada has verified the vehicle can be imported in accordance with current regulations.
 - Under customs law, used or second-hand vehicles of other than current-year manufacture are generally prohibited from importation into Canada.

- Some other exceptions exist but duties will be assessed. The exceptions are as follows:
 - Vehicles fifteen (15) years or older from countries other than the US.
 - A vehicle to be used temporarily in Canada by a visitor or tourist.
 - A vehicle in transit through Canada to another country.
- The age of a vehicle is established according to the month and year of manufacture and not the model year.
- Motor vehicles older than 14 years are subject to differing regulations and costly modifications may be needed for compliance.
- Immediate registration and licensing are required for exemption from duties.
- Most vehicles are inspected by the Canadian Food Inspection Agency upon arrival in Canada.
- Steam cleaning may be required.
- Vehicles may be subject to provincial sales tax.
- All imported motor vehicles are subject to Canadian motor vehicle safety and emission control regulations. You may check the regulations by visiting the following website: <http://www.tc.gc.ca/roadsafety/safevehicles/importation/index.htm>.
- The motor vehicle must bear the manufacturer's statement of compliance label.

Returning Residents

- A Canadian resident may import a vehicle subsequent to its year of manufacture provided the vehicle is for personal or household use and the importer is the vehicle's original owner.
- Returning or former residents of Canada may import their used or second-hand vehicles if one of the following conditions are met:
 - The returning resident has been living in another country for at least 12 consecutive months prior to importation.
 - **OR** the returning resident has been out of Canada for a minimum period of 6 continuous months and has owned the vehicle for no less than 6 months during the same period.
- Special duty free benefits are conferred on returning residents who have lived abroad for no less than one year and have owned, possessed, and used the vehicle for at least 6 months during that period.

Note: As you can see from the above regulations, importing a motor vehicle into Canada can be difficult. Therefore, it is important to contact the local agent in Canada prior to shipping from the country of origin.

PETS

A. Documents Required

- International health and inoculation certificate
- Veterinary certificate (In some cases)
 - Certificate must include the animal's breed, age, sex, color, and any distinguishing marks.

B. Specific Regulations

- All pets will be examined by the Department of Agriculture.

- Dogs, birds, livestock, and horses that are three months old or older from the United States can be imported with a signed and dated veterinary certificate showing that the animal has been vaccinated against rabies within the last year.
- Quarantine will be required for some types of animals. The length of quarantine may depend on the type of animal and country of its country of origin.
- Pets must be vaccinated at least 30 days prior to entry.

INHERITED ITEMS / DONATED INHERITED ITEMS

A. Documents Required

- Documents required for the importation of household goods.
- Personal identification
- Copy of death certificate
- A statement from the executor of the will
- Copy of will stating that customer is the beneficiary
- Signed statement from donor / executor of the estate (if donation)

B. Specific Regulations

- Inherited and donated inherited items may be subject to import taxes and or duties.
- Donated inherited items require a signed statement from the donor stating the reason for the gift or a statement from the executor of the estate.

RESTRICTED / DUTIABLE ITEMS

Personal Effects, Household Goods, and Motor Vehicles

- A returning resident of Canada will be assessed duties and taxes on any single one of the following items should they exceed \$10,000:
 - Furniture, furnishings, silverware, linen, jewelry, appliances, books, musical instruments, family heirlooms, antiques, private collections of coins, stamps, works of art, power tools and other hobby items, automobiles, boats, outboard engines and the trailers that carry them, vacation trailers, and private aircraft
 - The duties and taxes will be assessed on the amount by which they exceed \$10,000.

Alcohol

- A shipper is allowed to import one of the following amounts of alcohol duty and tax free:
 - 1.5 litres of wine
 - 1.14 litres of liquor
 - A total of 1.14 litres of wine and alcohol
 - 24 x 355 millilitre (12 ounces) cans or bottles of beer or ale.
 - Maximum of 8.5 litres
- Each province has specific regulations for the importation of alcohol.
- Contact move agent for specific regulations.

Canada

Tobacco

- A shipper is may import the following amounts of tobacco duty free:
 - 200 cigarettes
 - 50 cigars
 - 200 grams (7 ounces) of manufactured tobacco
 - 200 tobacco sticks
- If importing more than these quantities, the shipper will be assessed duties and taxes on the excess.

Plants

- Plants, sand and other related items require a certificate and import permit issued by the Department of Agriculture.

Food

- Any food products will be inspected by the Department of Agriculture before clearance.

Firearms

- Shipper must contact the Canada Firearm Centre prior to import.
- A detailed list must be presented at the time of clearance.
- Both non-restricted and restricted firearms may be imported provided they meet the requirements set forth by the Canada Firearm Centre.
- Prohibited firearms, weapons or devices, including silencers, replica firearms, switchblades, and other weapons may not be imported.
- All weapons and firearms must be declared at the port of entry or they will be seized and the shipper will be subject to arrest.

Hunting Trophies

- Any hunting trophies will be inspected by the Department of Agriculture before clearance.
- A special import license may be required.

Wood

- Canada has adopted the International Standard for Phytosanitary Measures No. 15 (ISPM15).
- Please ensure that all wood is properly treated prior to export from country of origin.
- If you have any questions regarding the ISPM-15 regulation, please consult the [IAM Guide to the ISPM-15 Regulation](#) found on our Shipper Guide website.

Note: *The inclusion of restricted items in shipment will delay customs and incur additional expenses for the customer.*

CONSIGNMENT INSTRUCTIONS

Consignee:

Consignee's full name in passport
C/o local agent in Canada
Full address of local agent

Notify:

Name of local agent in Canada
Full address of local agent
Contact information of agent

Recommended: Once the shipment is booked, please fax your pre-alert to the agent office along with a copy of the airway bill / bill of lading, packing list, passport copy, and full contact details of the consignee. As consignment instructions are subject to change, it is prudent to reconfirm the advised consignment instructions prior to shipping particularly if the client will be importing as a diplomat.

Helpful Tips

- Mark the waybills very clearly "Used household goods and personal effects."
- Packing list should be in English or French.
- Do not attach the inventory list used for the insurance purposes with the documents enclosed with the shipment.
- Pre-alert along with the copies of the waybill, packing list, and shipping schedule should be sent well in advance.

PROHIBITED ITEMS

- Goods made from endangered species, e.g., ivory products
- Pornography and pornographic items / materials
- Firearms
- Fruits
- Vegetables
- Weaponry, explosives, fireworks
- Ammunition
- Narcotic drugs

Important: Check with agent before importing items to avoid confiscation. The inclusion of prohibited items in shipment will delay customs and incur additional expenses for the customer.

IAM Note: Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.

IAM Note: Additional customs information may be found by following the link to the Canada Border Services Agency website:

<http://www.cbsa-asfc.gc.ca/publications/pub/rc4151-eng.html>