



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Moving Back to Canada

This pamphlet is an overview of the laws, restrictions, and entitlements that affect people returning to resume residence in Canada. For exact details, please consult the legislation.

The information in this pamphlet was accurate when we published it. However, legislative provisions and requirements may change at any time.

Serving Canadians

We at the Canada Border Services Agency are at Canada's entry points to help and serve Canadians and visitors to Canada in many ways. We are committed to providing efficient, courteous service. At designated bilingual offices, we offer service in the official language of your choice.

At the border, customs officers:

- help to monitor and control the entry of people and goods into Canada;
- keep out goods that could threaten our health, environment, or agriculture;
- work to keep prohibited goods such as drugs, certain firearms, obscenity, hate propaganda, and child pornography out of the country; and
- are on the lookout for missing children and runaway youth.

In this pamphlet, we give information and advice to people who are returning to resume residence in Canada after living abroad. For more information, call our Automated Customs Information Service (ACIS) free of charge at 1-800-461-9999, if you are calling within Canada. From outside Canada, call (204) 983-3500 or (506) 636-5064. Long distance charges will apply. You can also visit our **Web site**, or contact any of the customs offices listed at the end of this pamphlet or any other federal government department mentioned in this pamphlet.

Table of contents

	Page
Is this pamphlet for you?	6
Former resident entitlements (\$10,000 limit)	6
Ownership, possession, and use requirements	6
Exceptions to ownership, possession, and use requirements	7
Wedding gifts.....	7
Replacement goods	7
Items you can import duty and tax free	8
Personal and household effects	8
Vehicles.....	8
Transport Canada requirements.....	9
Additional personal exemptions.....	11
Tobacco products.....	11
Alcoholic beverages	12
Currency and monetary instruments	12
Restrictions	13
Items for commercial use	13
Firearms.....	13
Animals, plants, foods, and their products.....	14
Pets	15
Plants.....	15
Limits and duties on food products.....	16
Endangered species.....	17
Before you return to resume residence in Canada	17
Listing your goods	17
Declaring your goods	18
Disposing of goods you imported duty and tax free	18
Comments or suggestions	18
Customs offices	19

Is this pamphlet for you?

You will find the information in this pamphlet helpful if you are:

- a resident of Canada who is returning to resume residence after an absence of at least one year; or
- a former resident of Canada who has been a resident of another country for at least a year.

We consider a year to be one calendar year from your date of departure. For example, if you leave on January 1, 2003, and return on January 1, 2004, we consider you to have been absent for one year.

Former resident entitlement (\$10,000 limit)

Any single personal or household item (including an automobile) that you acquired after March 31, 1977, which is worth more than \$10,000 on the date you import it, is subject to applicable duties and taxes on the amount that is over \$10,000.

Ownership, possession, and use requirements

If you have lived outside Canada for at least one year but less than five years, you must have owned, possessed, and used your personal and household effects for at least six months before you return to Canada to resume residence. If you have bills of sale and registration documents, they can help you prove that you meet these requirements.

It is important that you meet the three requirements of ownership, possession, and use. For example, if you owned and possessed the goods without using them, the goods would be subject to duties. Leased goods are subject to regular duties, as we do not consider that you own them.

Exceptions to ownership, possession, and use requirements

If you have been absent from Canada for five years or more, we will waive the six-month stipulation. You only need to have owned, possessed, and used your personal and household effects (for a period of time) before you return.

Wedding gifts

If you were married shortly before returning to reside in Canada, or if you will be married within three months of your return, you can import the wedding gifts you received abroad duty and tax free. You must have owned and possessed the gifts before you return to Canada. The six-month requirement and the requirement for use of the goods do not apply. These same conditions apply to goods that you import as part of a bride's trousseau.

Replacement goods

Replacement goods are also exempt from the six-month requirement. However, you must own, possess, and use them abroad before you return to Canada to resume residence. To qualify for the exemption, the goods must be replacements for goods that would have met the six-month ownership, possession, and use requirements, except for the fact that they were lost or destroyed as a result of fire, theft, accident, or another unforeseen circumstance.

In addition, the replacement goods must be of a similar class and about the same value as the goods they are replacing. You will need to show documents to prove this. If you intend to claim replacement goods, contact one of our customs offices to make sure the goods qualify. You will find a list of offices at the end of this pamphlet.

Items you can import duty and tax free

Personal and household effects

Personal and household effects include:

- furniture;
- furnishings;
- silverware;
- linen;
- jewellery;
- appliances;
- books;
- musical instruments;
- family heirlooms;
- antiques;
- private collections of coins, stamps, or art;
- hobby tools and other hobby items;
- boats, and the trailers that carry them;
- vacation trailers; and
- private aircraft.

A house, a large trailer you use as a residence, and any goods you use or will use commercially are **not** eligible as personal or household effects. These goods are subject to regular duties.

Vehicles

Personal effects can include any kind of pleasure vehicle, such as a car, motorcycle, camper truck, motor home, snowmobile, or pickup truck, as long as you use the vehicle for non-commercial purposes. However, you should be aware of Transport Canada restrictions on vehicles.

Transport Canada requirements

Transport Canada considers **vehicles** to include trailers such as recreational, boat, camping, horse, and stock trailers. Wood chippers and generators that are equipped with rims and tires are also considered vehicles.

Transport Canada's standards apply to vehicles that are less than 15 years old, and to buses manufactured on or after January 1, 1971. Vehicles originally manufactured to meet the safety standards of countries **other than the United States or Canada** are not allowed into Canada, unless they are 15 years or older or are buses manufactured before January 1, 1971, or are entering Canada temporarily.

Vehicles manufactured to meet **United States safety standards** do not comply with Canadian safety standards. As the importer, you are responsible for determining whether your vehicle complies with Canadian standards, or whether it can be modified to meet these standards after you import it. You cannot import vehicles that cannot be modified to meet Canadian standards. Find out whether your vehicle qualifies for importation under Transport Canada's Registrar of Imported Vehicle (RIV) Program. The RIV Program ensures that qualifying vehicles imported into Canada are modified, inspected, and certified to meet Canadian safety standards. You can contact the RIV at:

Registrar of Imported Vehicles
Suite 400
405 The West Mall
Toronto ON M9C 5K7

Telephone: (416) 626-1803
1-888-848-8240 (toll free in Canada
and the United States)

Fax: 1-888-346-8235

Web site: www.riv.ca

If your vehicle qualifies for importation, a customs inspector will register your vehicle into the RIV Program at the entry point where you import it. You will have to pay a fee for this registration. After your vehicle is registered, you have 45 days to have it modified to meet Canadian standards.

If you acquired a vehicle from a country other than the United States, contact:

Road Safety and Motor Vehicle Regulation
Transport Canada
8th floor, Place de Ville, Tower C
330 Sparks Street
Ottawa ON K1A 0N5

Telephone: (613) 998-8616
1-800-333-0371 (toll free in Canada
and the United States) |

Fax: (613) 998-4831

Web site: www.tc.gc.ca/roadsafety

Notes

You cannot license your vehicle in Canada until you get approval from the Registrar of Imported Vehicles.

Your vehicle may also be subject to provincial or territorial sales tax and safety requirements.

Check with the motor vehicle department of the province or territory to which you are returning to resume residence.

Before you bring your vehicle into Canada, ask the customs authority of the country from which you will be exporting it if there are any requirements you must meet before you can ship the vehicle out of the country.

For more information, see the pamphlet called *Importing a Vehicle Into Canada* (RC4140). You can find a copy on our Web site or order one by contacting:

National Distribution Centre
Canada Border Services Agency
933 Gladstone Street
Ottawa ON K1A 1A2

Telephone: 1-800-959-2221 (toll free in Canada
and the United States)

Additional personal exemptions

When you return to resume residence in Canada, you are entitled to claim a duty- and tax-free personal exemption of a maximum value of CAN\$750 for goods you acquired abroad or while in transit. You do not have to own, possess, or use these goods before you return to Canada to resume residence. You can also include certain limited quantities (see below) of alcohol and tobacco in this exemption **or** in your former resident entitlement, but not in both. **Alcohol and tobacco products must accompany you when you enter Canada.**

Tobacco products

Even if tobacco products are included in your personal exemptions, you will have to pay a minimum duty on cigarettes, tobacco sticks, or manufactured tobacco products **unless** they are marked “**Canada – Duty Paid • Droit Acquitté.**” Canadian-made products sold at duty-free shops are marked in this way. You can speed up your clearance by having your tobacco products available for inspection when you arrive.

If you meet the age requirement set by the province or territory where you enter Canada, you can include **all** of the following in your personal exemption:

- 200 cigarettes;
- 50 cigars or cigarillos;
- 200 grams (7 ounces) of manufactured tobacco;
and
- 200 tobacco sticks.

You can import more than these quantities, but you have to pay full duties and taxes on the extra amounts.

Alcoholic beverages

If you meet the age requirements set by the province or territory where you enter Canada, you can include in your personal exemption **one** of the following:

- 1.5 litres of wine;
- 1.14 litres (40 ounces) of liquor; or
- 24 × 355-millilitre cans or bottles (12 ounces) of beer or ale (8.5 litres).

Except in Nunavut and the Northwest Territories, you can bring in more than this free allowance of alcohol as long as the quantities are within the limit the province or territory sets. However, the cost may be high, as you have to pay both customs assessments and the provincial or territorial levies and taxes.

Note

“Cooler” products are classified according to the alcoholic beverage they contain. For example, beer coolers are considered to be beer; wine coolers are considered to be wine.

Beer/wine products not exceeding 0.5% alcohol by volume are not considered to be alcoholic beverages, and as such, no quantity limits apply.

If you intend to ship alcoholic beverages to Canada (e.g., the contents of a bar or wine cellar), contact the appropriate provincial or territorial liquor board authority so you can pay the provincial or territorial fees and assessments in advance. To get the shipment released in Canada, you have to produce a copy of the provincial or territorial receipt and pay any customs assessments that may apply.

Currency and monetary instruments

All physical importations and exportations of currency and monetary instruments equal to or greater than CAN\$10,000 must be reported to Canadian customs. See the pamphlet called *Crossing the border with \$10,000 or more?* (RC4321) for additional information.

Restrictions

Items for commercial use

If you import vehicles, farm equipment, or other capital equipment to use in construction, contracting, or manufacturing, or other goods that you use, or will use, in a trade, you have to pay the regular duties on these items.

Firearms

Canada's firearms laws help make our country safer for both residents and visitors. We suggest you contact one of our customs offices or a chief firearms officer for information before you attempt to import a firearm.

The following requirements apply to the importation of firearms:

- You must be at least 18 years of age.
- You cannot import prohibited firearms or any prohibited weapons or devices, including silencers and replica firearms.

For more information on importing a firearm into Canada, request a copy of the pamphlet called *Importing a Firearm or Weapon Into Canada* (RC4227) from a Canadian embassy, consulate, or mission, or from one of the customs offices listed on page 19. For more information about applying for a Canadian firearms licence or an *Authorization to Transport* (ATT), contact the Canadian Firearms Centre.

Canadian Firearms Centre
Ottawa ON K1A 1M6

Telephone: 1-800-731-4000 (in Canada and
the U.S.)
(506) 624-5380 (from other countries)
Fax: (613) 941-1991
Email: canadian.firearms@justice.gc.ca
Web site: www.cfc.gc.ca

You **can import** non-restricted and restricted firearms, provided all requirements are met. You **cannot import** prohibited firearms, such as certain handguns and all automatic firearms, or any prohibited weapons or devices, including silencers and replica firearms.

Animals, plants, foods, and their products

The Canadian Food Inspection Agency (CFIA) is responsible for food health and safety, and for protecting Canada's agricultural and forestry industries from certain pests and diseases. The CFIA controls, restricts, and prohibits the entry into Canada of many plants, animals, and products made from them, including food. You need certificates or permits for some of these goods before you can import them.

Many goods do not have to be inspected by the CFIA, but you may have to pay a fee if the CFIA needs to quarantine, treat, or remove from Canada any of the goods you are importing. In some cases, we collect these fees for the CFIA. If you are planning to import agricultural, forestry, or food items, you should contact a CFIA Import Service Centre for information before you ship the goods. The staff can answer your questions about import requirements for goods that the CFIA regulates and inspects. There are three Import Service Centres in Canada:

Eastern Import Service Centre, Montréal

Hours: 7:00 to 23:00 (Eastern Standard Time)

Telephone: 1-877-493-0468 (toll free in Canada and the United States)
(514) 493-0468 (local calls and from all other countries)

Fax: (514) 493-4103

Central Import Service Centre, Toronto

Hours: 7:00 to 24:00 (Eastern Standard Time)

Telephone: 1-800-835-4486 (toll free in Canada and the United States)
(416) 661-3039 (local calls and from all other countries)

Fax: (416) 661-5767

Western Import Service Centre, Vancouver

Hours: 7:00 to 24:00 (Pacific Standard Time)

Telephone: 1-888-732-6222 (toll free in Canada and the United States)
(604) 666-9240 (local calls and from all other countries)

Fax: (604) 270-9247

You can also find information on the CFIA's Web site at www.inspection.gc.ca.

Pets

If you bring a pet dog or cat at least three months old from the United States, you must have a certificate to show that the animal has been vaccinated against rabies within the last three years. The certificate has to be dated and signed by a veterinarian, and it must identify the animal by breed, age, sex, colouring, and any distinguishing marks. We cannot accept animal tags instead of certificates.

If you bring a pet dog or cat under three months old from the United States, or a guide dog from any country, you do not need a certificate, but the animal has to be in good health when it arrives.

You should check with the CFIA before you import any animals from other countries.

Plants

Plants are potential carriers of insects and disease. For this reason, customs officers help the CFIA control the entry of plants into Canada, as well as the earth, soil, sand, and all other related matter in which they are planted or packed.

Houseplants are defined as **plants commonly known and recognized as houseplants, grown or intended to be grown indoors**. These do not include bonsai plants.

Houseplants can be imported from the continental United States as part of your baggage or with your household effects without phytosanitary certificates or import permits.

When you import houseplants from Hawaii as part of your baggage or household effects, they have to be bare root, and free of soil and all other related growing media. Their containers must bear a stamped certificate from the Department of Agriculture of the State of Hawaii.

All other plants that you import from the United States need phytosanitary certificates from the U.S. Department of Agriculture and may require an import permit from the CFIA issued in advance.

To import plants from other parts of the world, you will need an import permit issued in advance by the CFIA, as well as a phytosanitary certificate issued by the government plant health authority at the point of origin (plant protection/quarantine in the country of origin).

You need permits to import orchids and cacti controlled by the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES). See the section on endangered species below.

Limits and duties on food products

Canada has detailed requirements, restrictions, and limits that apply to importing meat, eggs, and dairy products. In most cases, it is not possible to import these products from countries other than the United States. Eligible food products have limits on the quantity and value, even if you qualify for a personal exemption. If you exceed these limits on meats and meat products, turkey, chicken, eggs, and dairy products, you have to pay a high rate of duty (from 160% to 350%). In addition, these products may need to bear a USDA inspection label from the United States Department of Agriculture. You can avoid problems by not bringing such goods into Canada. If you need more information, call our Automated Customs Information Service (ACIS) free of charge at 1-800-461-9999, if you are calling within Canada.

From outside Canada, call (204) 983-3500 or (506) 636-5064. Long distance charges will apply. You can also contact one of the customs offices listed at the back of this pamphlet.

Endangered species

Canada has signed an international agreement, the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES), to protect wild animals and plants and their parts or derivatives from overexploitation in international trade. CITES operates through a system of import/export permits. However, goods controlled under CITES (except for live animals) may be exempted from a CITES permit if they are part of a former resident's clothing or accessories or are contained in his or her personal baggage, and the former resident owned, possessed, and used the goods in Canada.

For more information, contact:

CITES Office
Canadian Wildlife Service
Environment Canada
Ottawa ON K1A 0H3

Telephone: (819) 997-1840
Fax: (819) 953-6283
Web site: www.cites.ec.gc.ca

Before you return to resume residence in Canada

Listing your goods

Before you return to Canada to resume residence, you must prepare a list (preferably typewritten), in duplicate, of all the household and personal goods you are bringing into the country. Your list should describe the goods, giving such details as the value, make, model, and serial number of each item, particularly high-value items.

Divide the list into two sections: the first one for goods you are bringing with you, and the second for goods to follow. Goods that arrive later will qualify for free importation under your entitlement as a former resident only if they are on your list.

Declaring your goods

When you arrive in Canada, you have to give your list of goods to the customs officer, even if you do not have the goods with you at the time. Based on the list of goods you submit, the customs officer will complete Form B4, *Personal Effects Accounting Document*, for you. The customs officer will also assign a file number to your Form B4 and give you a copy of the completed form as a receipt. You will need to present your copy of the form to claim free importation of your unaccompanied goods when they arrive. Goods to follow may be subject to import restrictions before you can import them.

To speed things up, you can complete Form B4 in advance, and present it to the customs officer when you arrive. You can get copies of the form, in English or French, from our Web site or from one of the customs offices listed at the back of this pamphlet.

Disposing of goods you imported duty and tax free

If you import goods duty and tax free, and sell or give them away within the first year, you will have to pay all duties that apply. If you divert the goods for commercial use, the same condition applies. However, after you have kept your goods in Canada for one year, you are free to dispose of them any way you like.

Comments or suggestions

We review this pamphlet each year. If you have any comments or suggestions that would help us improve it, please write or fax us at:

Client Services Division
Customs Operational Policy and Coordination
and Field Operations
Canada Border Services Agency
191 Laurier Avenue West
Ottawa ON K1A 0L5

Fax: (613) 954-3577

Customs offices

Atlantic Region

1583 Hollis Street
P.O. Box 520
Halifax NS B3J 2R7

Quebec Region

1st floor
130 Dalhousie Street
P.O. Box 2267
Québec QC G1K 7P

2nd floor
6400 Place d'Youville
Montréal QC H2Y 2C2

Northern Ontario Region

3rd floor
2265 St. Laurent Boulevard
Ottawa ON K1G 4K3

Southern Ontario Region

Pearson International Airport
Passenger Operations
P.O. Box 40, AMF
Toronto ON L5P 1A2

Room 108
400 Grays Road North
Hamilton ON L8E 3J6

P.O. Box 1655
Windsor ON N9A 7G7

Prairie Region

Unit 130
1821 Wellington Avenue
Winnipeg MB R3H 0G4

Bay 32
3033-34th Avenue North East
Calgary AB T1Y 6X2

Pacific Region

1st floor
333 Dunsmuir Street
Vancouver BC V6B 5R4