



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

# I Declare

A guide for residents of Canada  
returning to Canada



This pamphlet is an overview of the laws, restrictions, entitlements, rights, and obligations of Canadian residents returning from travel outside Canada. Legislation takes precedence and you should consult it for exact information. The information in this publication was accurate when it was published. However, legislative provisions and requirements can change at any time. We make every effort to provide timely updates.

If you have information about suspicious cross-border activity, please call the Canada Border Services Agency Border Watch toll-free line at **1-888-502-9060**.

La version française de cette publication est intitulée *Je déclare*.

# Serving residents of Canada

The Canada Border Services Agency (CBSA) operates at about 1,370 service points across Canada and nearly 40 locations abroad. It employs 10,000 public servants who serve some 170,000 commercial importers and more than 98 million travellers each year.

The CBSA's role is to manage the nation's borders by administering and enforcing about 90 domestic laws that govern trade and travel, as well as international agreements and conventions.

CBSA officers are at Canada's entry points to help you when you return to Canada. We are committed to providing efficient, courteous service. At designated bilingual offices we will serve you in the official language of your choice. We want to make your return to the country as pleasant and problem-free as possible.

If you require more detailed information that is not provided in this brochure, please call the Automated Customs Information Service (ACIS) line. ACIS telephone numbers can be found on page 29 of this publication.

# Table of contents

	Page
<b>Is this pamphlet for you?</b> .....	6
<b>Before you leave</b> .....	6
Identification .....	6
Protecting your valuables .....	7
Jewellery.....	7
Modifying an item outside Canada.....	8
Repairs or modifications to your vehicle.....	8
For your health and safety .....	9
Currency and monetary instruments .....	9
<b>Restrictions</b> .....	10
Firearms .....	10
Replica firearms.....	11
Explosives, fireworks, and ammunition.....	11
Vehicles .....	11
CBSA restrictions.....	11
United States .....	11
Mexico .....	12
Transport Canada restrictions .....	12
Restrictions on temporary importing.....	13
Goods subject to import controls .....	13
Restrictions and duty on food products .....	14
Meat, eggs, dairy products, fresh fruits and vegetables .....	14
Animals, plants, and their products.....	15
Endangered species.....	16
Cultural property .....	17
<b>Personal exemptions</b> .....	17
What are your personal exemptions?.....	18
After each absence of 24 hours or more .....	18
After each absence of 48 hours or more .....	18
After each absence of seven days or more .....	19
Who is eligible for these exemptions?.....	19
Do you spend part of the year outside Canada? .....	19
What conditions apply to your personal exemptions? .....	20
Tobacco and alcohol.....	20
Gifts.....	22
Prizes and awards .....	22

	<b>Page</b>
<b>Paying duties</b> .....	22
Special duty rate .....	23
Regular duty rate.....	23
How goods qualify under NAFTA.....	23
World Trade Organization (WTO) agreement .....	24
Value for duty and foreign sales tax .....	24
<b>What to expect when you return to Canada</b> .....	24
Your rights.....	25
Making your declaration.....	25
CBSA services	
CANPASS.....	25
NEXUS .....	26
You and the CBSA officer .....	26
False declarations and the seizure of goods.....	27
Claiming unaccompanied goods .....	28
Postal importing .....	28
Courier importing .....	28
Exchanging goods .....	28
<b>Need more information?</b> .....	29

## Is this pamphlet for you?

If you are a Canadian resident intending to travel outside Canada or are returning home after travelling to a foreign country for any period of time, you may find this pamphlet helpful. It provides detailed information that all residents of Canada should know before returning home.

## Before you leave

To avoid problems and delays in clearing customs when you return, there are several things you can do before you leave.

### Identification

Make sure you carry proper identification for yourself and any children travelling with you to assist in confirming your legal right to enter Canada upon your return. Proper identification includes a Canadian birth certificate, a Canadian passport, a permanent residence card, a citizenship card or a certificate of Indian status.

Parents who share custody of their children should carry copies of the legal custody documents. It is also recommended that they have a letter of authorization from the other custodial parent to take the child on a trip out of the country. Such a letter will confirm that the child is not being abducted or taken against his/her will. Included in the letter of authorization should be the parents' full name, address and telephone number.

When travelling with a group of vehicles, parents or guardians should arrive at the border in the same vehicle as the children.

Adults who are not parents or guardians should have a written permission from the parents or guardians to supervise the children. The permission letter should include addresses and telephone numbers where the parents or guardian can be reached.

CBSA officers watch for missing children, and may ask detailed questions about the children who are travelling with you.

## **Protecting your valuables**

Before travelling outside of Canada with valuable items, you may wish to take advantage of a free identification service that is available at any of our CBSA offices. This service is available for items that have serial numbers or other unique markings. For items that do not have such markings, the CBSA can apply a sticker to them so they can be identified for customs purposes as goods legally in Canada.

When you show your valuables to the CBSA officer and state that you acquired them in Canada or lawfully imported them, the officer will list your valuables and their serial numbers on a wallet-sized card called a Form Y38, *Identification of Articles for Temporary Exportation*. If you are questioned about your goods when you return to Canada, simply show your card to the CBSA officer. This will help identify the valuables that were in your possession before leaving the country.

## **Jewellery**

Because jewellery often has significant value and can be difficult to identify, CBSA officers cannot list it on a Form Y38. It is recommended that you travel with as little jewellery as possible. Taking the following steps before you leave Canada will make it easier for you to re-enter the country with jewellery:

- Obtain an appraisal report and signed and dated photograph of each piece of jewellery from a recognized Canadian gemologist, jeweller or your insurance agent.
- Obtain written certification that the items or jewellery in the photographs are the ones described in the appraisal report.
- Take the jewellery, appraisal reports, certification statements and photographs to a CBSA office to be validated.

- If the jewellery was purchased in Canada, retain the sales receipt. If you imported the goods previously, make sure you have a copy of your customs receipt.
- Carry the appraisal reports, the certifications and photographs when travelling outside Canada.

### **Modifying an item outside Canada**

Under customs law, if you take any item outside Canada and change it in any way to enhance its condition or value, we do not consider it to be the same item when you bring it back into the country. You have to declare the **full** value of the new item.

#### **Example**

You take an old diamond ring with you on a trip outside Canada. While outside of Canada you decide to have the diamond taken out of the old ring and placed in a new setting. When you return to Canada, the ring will be considered to be new and must be declared accordingly.

Even if part of the ring originated in Canada, the CBSA is required to treat the ring like any other piece of jewellery you may have purchased while outside the country. This rule applies unless you have previous authorization from us to have those repairs or alterations made outside of Canada.

### **Repairs or modifications to your vehicle**

If you intend to have repairs or modifications made to your vehicle outside Canada, check with the CBSA before you leave. Under customs legislation, the CBSA can no longer consider your vehicle, vessel, or aircraft to be Canadian-made if you increase its value, improve its condition, or have it modified outside of Canada. As a result, you may have to pay duty and Goods and Services Tax (GST) or Harmonized Sales Tax (HST) on its entire value when you bring it back.

Repairs or alterations made to your vehicle/vessel/aircraft in the United States, Mexico, Chile, or Israel will be free of duty when it is re-imported into Canada. GST/HST will apply to the value of the repairs or alterations.



Incidental minor repairs can be made to your vehicle/vessel/aircraft, or parts replaced while you are travelling outside of Canada to maintain your vehicle/vessel/aircraft in proper operating condition. Although these minor repairs do not make the whole vehicle subject to assessment, you may still have to pay duty and GST/HST on the repair parts and labour.

If you must make repairs or get replacement parts due to an accident, repairs are allowed to ensure the safe return of your vehicle to Canada. CBSA officers may be able to apply a special provision in the regulations that waives any duty and GST/HST that may be payable. To be eligible for this special provision, however, be sure to declare the value of all repairs and replacement parts when you return to Canada with the vehicle.

Transport Canada also has requirements for vehicles that are extensively modified. For more information, contact them at 1-888-848-8240.

## **For your health and safety**

Some of the places you plan to visit or pass through may be plagued by cholera, yellow fever, or malaria. Before you leave Canada, find out what vaccinations and medications you might need. You can get this information from your provincial or territorial health officer, or you can contact:

Health Canada  
Ottawa ON K1A 0K9

Telephone: (613) 957-2991  
Fax: (613) 941-5366  
Web site: [www.hc-sc.gc.ca](http://www.hc-sc.gc.ca)

## **Currency and monetary instruments**

All physical importations and exportations of currency and monetary instruments equal to or greater than CAN\$10,000, or its equivalent in a foreign currency, must be reported to the CBSA at the time of your arrival in Canada or prior to your departure from Canada. See the pamphlet, *Crossing the Border With \$10,000 or More?* (RC4321) for additional information.

# Restrictions

Importation of the following goods into Canada is restricted. Make sure you have the information you require **before** attempting to import these items into Canada.

## Firearms

Canada's firearms legislation helps make our country safer for both residents and visitors. **Before** you attempt to import a firearm, it is recommended that you contact a chief firearms officer for information.

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 detailed information on importing a firearm into Canada, request a copy of the pamphlet, *Importing a Firearm or Weapon Into Canada (RC4227)*, or call the ACIS line at the numbers listed on page 29 of this publication. For information about applying for a Canadian firearms licence, or for an *Application for Authorization to Transport Restricted Firearms and Prohibited Firearms, Including Prohibited Handguns (Form 679 EF)*, please contact:

Canada Firearms Centre  
Ottawa ON K1A 1M6

Telephone: 1-800-731-4000 (toll-free in Canada  
and the United States)  
(506) 624-5380 (from all other  
countries)

Fax: (613) 957-7325

Email: [cfc-cafc@cfc-cafc.gc.ca](mailto:cfc-cafc@cfc-cafc.gc.ca)

Web site: [www.cfc-cafc.gc.ca](http://www.cfc-cafc.gc.ca)

## **Replica firearms**

Replica firearms are designed or intended to exactly resemble a firearm with near precision. You should be aware that replica firearms are classified as prohibited devices and you cannot import them into Canada.

## **Explosives, fireworks, and ammunition**

You require written authorization and permits to bring explosives, fireworks, and some types of ammunition into Canada. For more information, contact:

Explosives Regulatory Division  
Natural Resources Canada  
1431 Merivale Road  
Ottawa ON K1A 0G1

Telephone: (613) 948-5200

Web site: [www.nrcan.gc.ca/mms/explosif](http://www.nrcan.gc.ca/mms/explosif)

## **Vehicles**

To be eligible for importation into Canada, vehicles must meet strict CBSA and Transport Canada requirements.

### **CBSA restrictions**

Import restrictions apply to most used or second-hand vehicles that are not manufactured in the current year.

To obtain information about the CBSA restrictions and the exceptions that apply, please refer to the CBSA pamphlet, *Importing a Vehicle Into Canada* (RC4140). A copy of the publication is available at any CBSA office or by calling the CBSA National Distribution Centre at 1-800-959-2221.

### **United States**

Under the provisions of the North American Free Trade Agreement (NAFTA), the CBSA restrictions do not apply to vehicles imported from the United States, provided they meet specific conditions. Vehicles that qualify for the United States tariff rate can be imported duty-free. Excise tax and GST/HST will apply.

## **Mexico**

Under the provisions of NAFTA, CBSA restrictions apply to vehicles imported from Mexico.

Vehicles that qualify for the Mexico tariff rate are duty-free. Excise taxes and GST/HST will apply.

## **Transport Canada restrictions**

Transport Canada restrictions apply to vehicles that are less than 15 years old, and to buses built on or after January 1, 1971. If you are considering importing such a vehicle, be sure that it meets the Transport Canada import requirements, or that it can be modified to meet their requirements after you import it. Not all vehicles from the United States can be imported into Canada.

### **Note**

In most instances, Canadian residents are not allowed to import vehicles into Canada that have been purchased or obtained in countries other than the United States into Canada.

**If you have acquired a vehicle from the United States**, you can determine if the vehicle can be imported by contacting:

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

Telephone: 1-888-848-8240 (toll free in Canada,  
the United States and Mexico)  
(416) 626-1803 (from all other countries)

Fax: 1-888-346-8235

Web site: [www.riv.ca](http://www.riv.ca)

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

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

Telephone: (613) 998-8616 (local calls and  
from all other countries)  
1-800-333-0371 (toll free from  
Canada and the United States)  
Fax: (613) 998-4831  
Web site: [www.tc.gc.ca/roadsafety](http://www.tc.gc.ca/roadsafety)

Remember that Transport Canada defines a vehicle as any vehicle that is capable of being driven or drawn on roads by any means other than muscular power exclusively, but does not run exclusively on rails. **Trailers** such as recreational, camping, boat, horse, and stock trailers, are considered **vehicles**, as are wood chippers, generators, and any other equipment mounted on rims and tires.

Before importing your vehicle, call Transport Canada to determine if the vehicle qualifies for importation. Finally, if your vehicle meets both CBSA and Transport Canada requirements, it may also be subject to provincial or territorial taxes. If you need more information, contact the motor-vehicle authority in your province or territory.

## **Restrictions on temporary importing**

If you buy, lease, rent, or borrow a vehicle while outside Canada, customs legislation does not allow you to bring it into Canada for your personal use, even temporarily, unless it meets all Transport Canada requirements and you pay the duties and federal taxes that apply. In the case of a one-way rental, you are allowed to drive the rented/leased vehicle to the authorized rental agency closest to your destination in Canada to drop it off.

## **Goods subject to import controls**

To monitor the effects of imports on Canadian manufacturers, there are import controls on items such as clothing, handbags, and textiles. These controls are outlined in the *Export and Import Permits Act*. Depending on the value, the quantity, or the type of goods you intend to import, you may need an import permit even if you qualify for a personal

exemption. For more information, call our ACIS line at the numbers listed on page 29 of this publication or contact:

Export and Import Controls Bureau  
International Trade Canada  
Tower C, 4th Floor  
125 Sussex Drive  
Ottawa ON K1A 0G2  
Web site: [www.international.gc.ca/eicb/menu-en.asp](http://www.international.gc.ca/eicb/menu-en.asp)

## **Restrictions and duty on food products**

### **Meat, eggs, dairy products, fresh fruits and vegetables**

The requirements, restrictions, and limits that apply to importing meat, eggs, dairy products, fresh fruits and vegetables, and other food from around the world into Canada are complex. You can avoid problems by not bringing such goods into Canada.

You can import some meat and dairy products from certain states in the United States. It is recommended that you contact a Canadian Food Inspection Agency (CFIA) Import Service Centre before you bring them with you. There are limits on the quantity and/or dollar value of certain food products you can bring into Canada free of duty, or that you can include in your personal exemption. If you bring in quantities of these products over and above the established limits, you will have to pay a high rate of duty (ranging from 150% to 300%).

Following are some examples of the limits that apply to personal importations:

- two dozen eggs;
- \$20 in value and 20 kilograms of dairy products (for example, cheese and butter);
- three kilograms of margarine or butter substitutes;

- 20 kilograms of edible meats and meat products, including turkey and chicken. Within this limit, more restrictions apply from International Trade Canada (ITCan) as follows:
  - a maximum of one whole turkey or 10 kilograms of turkey products; and
  - a maximum of 10 kilograms of chicken; and
  - a maximum of 10 kilograms of beef or veal.

### **Note**

All meat and meat products have to be identified as products of the United States.

## **Animals, plants, and their products**

CFIA has the mandate to protect Canadian plants and animals from pests and diseases. It has put into effect controls, restrictions, and prohibitions on the entry of plants, animals, and their products, including food. You will need certificates or permits to import some of these goods. Many do not need mandatory inspection by the CFIA, but if the goods you are importing need to be inspected, you may have to pay a fee. In some cases, CBSA officers at the port of entry collect fees for the CFIA.

If you plan to import agricultural, forestry, or food items, contact one of the following CFIA Import Service Centres (ISCs) for information **before** you leave for Canada. ISC staff handle enquiries about import requirements for all commodities regulated and inspected by the CFIA. There are three ISCs:

### **Eastern ISC (Montréal)**

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

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

Fax: (514) 493-4103

### **Central ISC (Toronto)**

Hours: 7:00 to 24:00 (Eastern Standard Time)  
Telephone: 1-800-835-4486 (toll free from Canada and the United States); or  
(416) 661-3039 (local calls and from all other countries)  
Fax: (416) 661-5767

### **Western ISC (Vancouver)**

Hours: 7:00 to 24:00 (Pacific Standard Time)  
Telephone: 1-888-732-6222 (toll free from Canada and the United States); or  
(604) 666-9240 (local calls and from all other countries)  
Fax: (604) 270-9247

You can also get information from the CFIA Web site at [www.inspection.gc.ca](http://www.inspection.gc.ca).

## **Endangered species**

Canada has signed the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES). This international agreement protects species of animals and plants that are, or may be, threatened with extinction by regulating their international trade. These restrictions extend to their parts and to products made from the fur, skin, feathers, bone, or other parts of these species. **Before** you bring back any of these products, you should contact:

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

Telephone: 1-800-668-6767 (toll-free number in Canada)  
(819) 997-1840 (local calls and from all other countries)  
Fax: (819) 953-6283  
Web site: [www.cites.ec.gc.ca](http://www.cites.ec.gc.ca)



## Cultural property

Certain antiquities or cultural objects, considered to have historical significance to their country of origin, cannot be brought into Canada without the appropriate export permits. Before you import such items, you should contact:

Movable Cultural Property  
Canadian Heritage  
15 Eddy Street, 3rd floor  
Gatineau QC K1A 0M5

Telephone: (819) 997-7761  
Fax: (819) 997-7757  
Web site: [www.pch.gc.ca](http://www.pch.gc.ca)

## Personal exemptions

When you return to Canada, you may qualify for a personal exemption. This personal exemption allows you to bring goods of a certain value into the country without paying the regular duties. However, a minimum duty may apply to some tobacco products.

The term **duties** can include excise taxes, and GST/HST. It does not include provincial or territorial sales tax. However, the CBSA have working agreements with some provinces and territories that allow us to collect provincial and territorial taxes, levies, and fees on goods that have a value higher than your personal exemption.

If you reside in one of the provinces or territories that has a working agreement with the CBSA and you return to Canada at a port of entry in your province or territory of residence, the goods that you import in excess of your personal exemption will be subject to the provincial/territorial assessment. If you bring in more than the free allowance of alcohol, you will have to pay the provincial or territorial assessment for the province/territory where you enter Canada, even if it is not your province/territory of residence.

The federal government has agreements with New Brunswick, Nova Scotia, and Newfoundland and Labrador to collect HST at a rate of 15%. If you live in a participating province or territory and the value of the non-commercial goods you import is more than your personal exemption, you have to pay HST instead of GST, regardless of where you enter Canada.

Except for restricted items, you can bring back any amount of goods as long as you are willing to pay the duties and any provincial or territorial assessments that apply. This rule applies even if you do not qualify for a personal exemption.

You must always report the amount you are claiming for your personal exemption in Canadian dollars. You must therefore convert foreign currency values and any foreign sales taxes you paid to Canadian dollars at the appropriate rate of exchange.

## **What are your personal exemptions?**

### **After each absence of 24 hours or more**

You can claim up to CAN\$50 worth of goods without paying any duties. This is your personal exemption. You must have the goods with you when you arrive, and you cannot include tobacco products or alcoholic beverages in this exemption.

If the goods you bring in are worth more than CAN\$50 in total, you cannot claim this exemption. Instead you have to pay **full duties on all goods** you bring in.

### **After each absence of 48 hours or more**

You can claim up to CAN\$200 worth of goods without paying any duties. You must have the goods with you when you arrive. Although you can include some tobacco products and alcoholic beverages, only a partial exemption will apply to cigarettes, tobacco sticks, or manufactured tobacco. You may have to pay a special duty on these products. You can find more details under the section "Tobacco and alcohol."

## **After each absence of seven days or more**

You can claim up to CAN\$750 worth of goods without paying any duties. With the exception of tobacco products and alcoholic beverages, you do not need to have the goods with you when you arrive. Although you can include some tobacco products and alcoholic beverages, only a partial exemption will apply to cigarettes, tobacco sticks, and manufactured tobacco. You may have to pay a special duty on these products.

To calculate the number of days you have been absent, do not include the date you leave Canada, but include the date you return. Dates matter, not times. For example, we consider you to have been absent seven days if you left Friday the 7th and returned Friday the 14th.

## **Who is eligible for these exemptions?**

You are eligible for a personal exemption if you are a:

- Canadian resident returning from a trip outside Canada;
- former resident of Canada returning to live in this country; or
- temporary resident of Canada returning from a trip outside Canada.

Even young children and infants are entitled to a personal exemption. As a parent or guardian, you can make a declaration to the CBSA for a child, as long as the goods you are declaring are for the child's use.

## **Do you spend part of the year outside Canada?**

If you spend part of the year in another country for health reasons or pleasure, that country usually considers you to be a visitor. As such, you are still a resident of Canada for customs purposes. This means you are entitled to the same exemptions as other Canadians. When you import foreign goods or vehicles for your personal use in Canada (even temporarily), you have to meet all the import requirements and pay all the applicable duties and taxes.

## What conditions apply to your personal exemptions?

You cannot combine your personal exemptions with another person's or transfer them to someone else.

In addition, you cannot combine your 48-hour (CAN\$200) with your 7-day (CAN\$750) exemption for a total exemption of CAN\$950.

In general, the goods you include in your personal exemption must be for your personal or household use. Such goods include souvenirs that you purchased, gifts that you received from friends or relatives living outside of Canada, or prizes that you may have won. Goods you bring in for commercial use, or for another person, do not qualify for the exemption, and are subject to full duties. In all cases, goods you include in your CAN\$50 or CAN\$200 exemption have to be with you.

Except for tobacco and alcohol, goods you claim in your CAN\$750 exemption may be shipped to your home by mail, courier, or other means of transportation.

### Tobacco and alcohol

You can include tobacco products and alcoholic beverages in your 48-hour (CAN\$200) or your 7-day (CAN\$750) exemption, but not in your 24-hour (CAN\$50) exemption. All tobacco products and alcoholic beverages have to accompany you in your hand or checked luggage.

The following conditions apply:

#### ■ Tobacco products

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

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

If you include cigarettes, tobacco sticks, or manufactured tobacco in your personal allowance, only a partial exemption will apply. You will have to pay a special duty on these products unless they are marked “CANADA DUTY-PAID ● A DROIT ACQUITTÉ.” You will find Canadian-made products sold at a duty-free shop marked this way. You can speed up your clearance by having your tobacco products available for inspection when you arrive.

If you bring in more than your exemption allowance, you will have to pay regular assessments on the excess amount. These regular assessments can include duties, taxes, and provincial or territorial fees. CBSA officers will give an allowance for products that are marked when they calculate the amounts owing.

### ■ Alcoholic beverages

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

- 1.5 litres of wine (53 imperial ounces); **or**
- 1.14 litres (40 ounces) of liquor; **or**
- 24 × 355 ml cans/bottles (8.5 litres) of beer or ale.

You can bring in more than the free allowance of alcohol except in Nunavut and the Northwest Territories. However, the quantities have to be within the limit the province or territory sets, and, in most cases, you have to bring the quantities with you.

If the value of the goods is more than the free allowance, you will have to pay both customs and provincial or territorial assessments. For more information, check with the appropriate provincial or territorial liquor control authority **before** you leave Canada.

### Notes

- We classify coolers according to the type of alcohol they contain. For example, we consider beer coolers to be beer and wine coolers to be wine, and apply the quantity limits accordingly.

- We do not classify beer or wine that contains 0.5% alcohol by volume or less as an alcoholic beverage. As a result, no quantity limit applies.

## **Gifts**

While you are outside of Canada, you can send gifts free of duty and taxes to friends in Canada under certain conditions. To qualify, each gift must not be worth more than CAN\$60 and cannot be a tobacco product, an alcoholic beverage, or advertising matter. If the gift is worth more than CAN\$60, the recipient will have to pay regular duties on the excess amount.

It is always a good idea to include a gift card to avoid any misunderstanding.

While gifts you send from outside Canada do not count as part of your personal exemption, gifts you bring back in your personal baggage do.

## **Prizes and awards**

In most cases, you have to pay regular duties on prizes and awards you receive outside Canada. Prizes can be declared as part of your personal exemption and duty will be paid on any overage that exists.

For more information, call our ACIS line at the numbers listed on page 29 of this publication.

## **Paying duties**

**M**aking a full declaration and paying any duty and taxes you owe is a simple, straightforward process. You can pay by cash, traveller's cheque, VISA, American Express, or MasterCard. We also accept debit cards at most offices. If an amount is not more than CAN\$2,500, you can sometimes pay by personal cheque. A CBSA officer will give you a receipt showing the calculations and amounts you paid.

## Special duty rate

After each trip outside Canada of 48 hours or longer, you are entitled to a special duty rate of 7% under the Most-Favoured Nation (MFN) tariff treatment, in addition to your personal exemption. The rate applies only to goods that accompany you, that do not qualify for duty-free entry under the North American Free Trade Agreement (NAFTA), and that are worth up to CAN\$300 more than your personal exemption of CAN\$200 or CAN\$750. The rate **does not apply** to tobacco products or alcoholic beverages. You still have to pay any GST/HST that applies. In some provinces, we also collect the Provincial Sales Tax (PST).

## Regular duty rate

If you do not qualify for a personal exemption, or if you exceed your exemption limit, you will have to pay GST/HST, as well as any duty or other tax or assessment that applies on the excess amount. Duty rates vary according to the goods you are importing, the country where the goods were made, and the country from which you are importing them. You may also have to pay PST if you live in a province where we have an agreement to collect the tax and you return through that province.

## How goods qualify under NAFTA

Your goods qualify for the United States duty-free rate under NAFTA if they are:

- for personal use; and
- marked as made in the United States or Canada; or
- not marked or labeled to indicate that they were made anywhere other than in the United States or Canada.

If you would like more information on goods eligible under NAFTA, visit the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) and look for Memorandum D11-4-13, *Rules of Origin for Casual Goods Regulations*, under Publications and forms, or call our ACIS line at the numbers listed on page 29 of this publication.

## **World Trade Organization (WTO) agreement**

The duty on a wide range of products originating in non-NAFTA countries has been cut or will be reduced to zero over the next few years. NAFTA goods also qualify for the WTO agreement rate. If the duty rate payable on the goods you are importing is lower under the WTO agreement than under NAFTA, CBSA officers automatically assess the lower rate.

## **Value for duty and foreign sales tax**

Value for duty is sometimes called customs value. It is the amount we use to calculate duty on your goods, and is generally based on the price you paid for the goods.

In most cases, we consider any foreign sales tax added to, or included in, the price to be part of the value. However, some foreign governments will refund sales tax to you if you export the items you bought. In such cases, you do not have to include the amount of the foreign sales tax that was or will be refunded to you.

## **What to expect when you return to Canada**

**W**hen you return to Canada, you have to declare all of the goods you acquired while outside Canada, such as purchases, gifts, prizes, or awards that you are bringing with you, or are having shipped to you. Include goods still in your possession that you bought at a Canadian or foreign duty-free shop. As well, make sure you declare any repairs or modifications you made to your vehicle, vessel, or aircraft while you were out of the country.

If you aren't sure if an article is admissible or should be declared, always declare it first and then ask the CBSA officer. Remember that CBSA officers are there to help you and will work out your personal exemption and any duties you owe in the way that benefits you most.



## Your rights

We want to make your return to Canada as pleasant as possible. If you have any difficulties with the customs clearance process, we want to resolve them quickly. Please ask to speak to the superintendent on duty. In many cases, the superintendent will be able to resolve your concerns at once.

## Making your declaration

If you are returning to Canada by commercial aircraft, you will receive a Form E311, *Customs Declaration Card*, to complete before you arrive.

These cards are also used at some locations for travellers arriving by rail, vessel, or bus. If you have any questions about the card or Canadian regulations, please ask the CBSA officer when you arrive.

If you arrive in Canada in a private vehicle such as an automobile, aircraft, or bus, you can usually make an oral declaration.

If you are declaring goods claimed as part of your CAN\$750 exemption that preceded or will follow your arrival in Canada, ask the CBSA officer for a Form E24, *Personal Exemption Customs Declaration*. You will need your copy of the form to claim these goods. Otherwise, you may have to pay the regular duties and taxes on them.

## CBSA Services

We have areas at most major airports where you can pay any duties or taxes you owe while waiting for your baggage to arrive.

CBSA offers programs that streamline clearance for pre-approved, low-risk Canadian and U.S. citizens and permanent residents travelling to Canada at major airports, highways and waterways. They are:

- **CANPASS**

The CANPASS program provides a more streamlined clearance procedure for low-risk travellers entering Canada at select Canadian airports and waterways.

For more information about CANPASS programs, visit the Web site at:

[www.cbsa.gc.ca/travel/canpass/menu-e.html](http://www.cbsa.gc.ca/travel/canpass/menu-e.html)

## ■ NEXUS

The NEXUS Highway program, in co-operation with United States Customs and Border Protection, streamlines the border services clearance for pre-approved low-risk Canadian and U.S. citizens and permanent residents travelling between Canada and the United States at select major land border crossings. NEXUS Air is now being phased in at select major airports across Canada.

For more information about NEXUS, call 1-866-639-8726 or visit the NEXUS Web site at:

[www.nexus.gc.ca](http://www.nexus.gc.ca)

## **You and the CBSA officer**

You may occasionally find yourself going through a more detailed border services procedure. In some cases, this simply means that you may have to complete a form. In other cases, a CBSA officer will need to identify the goods you are bringing into the country or examine your luggage.

You should also know that our officers are legally entitled to examine your luggage as part of their responsibility to protect Canada's safety, economy, and environment. You are responsible for opening, unpacking, and repacking your luggage. We appreciate your co-operation.

By making your goods easily accessible for inspection, and having your receipts handy, you will be helping us to help you. It is a good idea to keep all your receipts for accommodations and purchases, and for repairs done, or parts you bought for your vehicle. We may ask to see them as evidence of the length of your stay and the value of the goods or repairs.

If you disagree with the amount of duties and taxes that you had to pay, please ask to speak with the superintendent on duty. A consultation can often resolve the issue quickly and without cost.

If you are still not satisfied, our officers can tell you how to make a formal appeal.

In addition to the activities mentioned above, designated CBSA officers may arrest for a criminal offence under the *Criminal Code* or any other act of Parliament. This includes the offences of impaired driving, outstanding arrest warrants, stolen property, and abductions/kidnappings. If you are arrested, you may be compelled to attend court in Canada. You should note that all persons arrested in Canada are protected by, and will be treated in accordance with, the *Canadian Charter of Rights and Freedoms*.

## **False declarations and the seizure of goods**

If you do not declare goods, or if you falsely declare them, we can seize the goods. This means that you may lose the goods permanently, or that you may have to pay a penalty to get them back.

Depending on the type of goods and the circumstances involved, we may impose a penalty that ranges from 25% to 80% of the value of the seized goods.

In addition, the *Customs Act* provides CBSA officers with the authority to seize all vehicles that were used unlawfully to import goods. When this happens, we impose a penalty you have to pay **before** we return the vehicle.

If you do not declare tobacco products and alcoholic beverages at the time of importation, we will seize them permanently.

A record of infractions is kept in the CBSA computer system. If you have an infraction record, you may have to undergo a more detailed examination on future trips.

If you have had your goods seized, and disagree with the action taken, you can appeal. To do this, you should write a letter to us within 90 days of the date of the seizure, to tell us you want to appeal. You can find more information about the appeal process on your seizure receipt form.

## **Claiming unaccompanied goods**

When goods arrive that preceded or followed your arrival in Canada, you have 40 days to claim them by producing your copy of Form E24, *Personal Exemption Customs Declaration*. This is the form you had to complete when you returned to Canada.

The carrier who delivers the goods will ask you to pay the duties that apply, along with a processing fee. You then have two options. You can:

- accept delivery by paying the amount owing and then file a claim with us for a refund; or
- refuse to accept delivery.

### **Postal importing**

If delivery is refused, the shipment is returned to the sender. The importer must advise Canada Post that a reclassification of the shipment is requested. The CBSA will contact the importer who will have to provide an explanation as to the reason for the reclassification.

### **Courier importing**

If you refuse delivery, contact the courier company and advise them that you personally want to clear the goods through customs. If the importer simply refuses delivery, the shipment will be returned to the country of export.

### **Exchanging goods**

If you have to exchange any of the goods you brought in under your personal exemption, and you want to avoid paying more duty, you have 60 days from the date you imported them to do so. Contact us for advice on how to do this.

## Need more information?

To find out the duty rate of an article, or to learn more about your rights and responsibilities under the Customs Act, contact our ACIS. ACIS is a computerized 24-hour telephone service that automatically answers all incoming calls and provides general customs information. You can use a touch-tone telephone to hear the recorded information in either official language. If you call during office hours, you can also speak directly to an agent if you need more specific information.

If you use a rotary-dial telephone, you cannot hear the ACIS message. However, if you call during office hours, your call will be transferred directly to an agent.

You can access ACIS free of charge throughout Canada by calling **1-800-461-9999**.

If you are calling from outside Canada, you can access ACIS by calling **(204) 983-3500** or **(506) 636-5064**. Long distance charges will apply.

You may also visit our Web site at **[www.cbsa.gc.ca](http://www.cbsa.gc.ca)**.

## NOTES

Think recycling!



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