



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

# Importing a Vehicle Into Canada



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Canada

The information in this publication was accurate when we at the Canada Border Services Agency published it. However, legislative provisions and requirements can change at any time. We make every effort to provide timely updates.

La version française de cette publication est intitulée  
*L'importation d'un véhicule au Canada.*

# Serving residents of Canada

The Canada Border Services Agency (CBSA) operates at about 1,183 service points across Canada and nearly 40 locations abroad. It employs 12,000 public servants who serve some 170,000 commercial importers and more than 94 million travelers 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.

Border services officers are at Canada's entry points to help you when you want to import a vehicle into 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 arrival in 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 Border Information Service (BIS) line. BIS telephone numbers can be found on page 12 of this publication.

## Introduction

If you plan to import a vehicle into Canada, it has to comply with all Canadian import laws. The vehicle must meet the requirements of the CBSA, Transport Canada and the Canadian Food Inspection Agency before it can be imported.

### Note

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, or any other equipment mounted on rims and tires.

## Importing vehicles acquired in the United States

**N**ot all vehicles that are manufactured for sale in the United States can be imported into Canada. As a general rule, if the vehicle you plan to import was manufactured for sale in the United States and is **less than 15 years old, or is a bus manufactured on or after January 1, 1971**, you need to find out if it qualifies for importation under Transport Canada's Registrar of Imported Vehicles (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 the telephone number or address on page 12.

If your vehicle qualifies for importation, you must register it in the RIV program when you report to the CBSA office on arrival in Canada. Effective November 1, 2005, the RIV program registration fee is CAN\$209 in all provinces, except Quebec where it is CAN\$224. You will also have to pay any customs and other import assessments that may apply. You then have 45 days to have the necessary changes made to your vehicle and have it inspected. You are responsible for all costs incurred to modify your vehicle in order for it to meet Transport Canada requirements.

You cannot license your vehicle in Canada until the vehicle is modified and passes the federal inspection from the RIV. **Before importing your vehicle**, call the RIV listed on page 12 of this brochure to ensure that it qualifies under the RIV program.

### **Note**

If you are importing a vehicle for resale or for other commercial purposes, Transport Canada requires you to report to a CBSA office designated for that purpose when you arrive in Canada. For further details, call the RIV listed on page 12 of this brochure.

The original certificate of title for your vehicle must be submitted to United States Customs and Border Protection at least 72 hours prior to exportation from the United States, and the vehicle must be presented to United States Customs and Border Protection at the time of exportation.

## RIV program exemptions

You can import a vehicle from the United States without registering it into the RIV program **if** the vehicle is:

- fifteen years or older (excludes buses). You determine the age of a vehicle by the month and year it was manufactured. Do not use the model year. You may find the age on the manufacturer's compliance label located in the doorframe area of the vehicle. If no compliance label is attached, you should contact the manufacturer to find out the exact date that the vehicle was manufactured and obtain a letter from the manufacturer as proof of age of the vehicle;
- a bus manufactured before January 1, 1971;
- originally manufactured and certified to meet Canadian safety standards. These vehicles are imported by either:
  - (a) importers authorized by Transport Canada; or
  - (b) former residents of Canada returning to live in Canada, bringing back the same vehicle they exported; or
- entering Canada temporarily. There are five types of temporary imports:
  - (a) vehicles imported by visitors, for a period not exceeding 12 months; temporary residents such as students studying at an institution of learning, for the duration of their studies in Canada; or individuals with valid work permits/authorizations for employment for a period not exceeding 36 months;
  - (b) vehicles imported by diplomats, if authorization in writing has been granted from Foreign Affairs Canada, for the duration of the person's posting in Canada;
  - (c) vehicles imported by visiting forces personnel, for the duration of their assignment in Canada;
  - (d) vehicles imported by United States preclearance personnel and their dependents, for the duration of the United States officer's posting in Canada; and

- (e) vehicles imported for exhibition, demonstration, evaluation, testing, or special purposes. The importer must submit **written authorization** from Transport Canada for temporary importations of this nature only if imported by a Canadian resident.

**Note**

Vehicles imported temporarily under one of these conditions cannot be sold or otherwise disposed of while in Canada, and cannot remain in Canada longer than the time constraints listed on the person's work permit, student visa, or other customs or immigration documents. Once these time limits have been exceeded, the vehicle no longer qualifies for temporary entry and must be exported. Should the temporary status of the person entering the vehicle change while they are in Canada, the vehicle will have to be either permanently imported, **if it qualifies**, or exported.

**Before importing your vehicle**, call Transport Canada to determine if the vehicle qualifies for importation. You can reach Transport Canada at the telephone number or address on page 13.

# Importing vehicles from countries other than the United States

You cannot import a vehicle that was manufactured to meet the safety standards of a country other than the United States or Canada, **unless** the vehicle is:

- fifteen years or older (excludes buses);
- a bus manufactured before January 1, 1971; or
- entering Canada temporarily.

If the vehicle you are planning to import into Canada is less than 15 years old or is a bus manufactured on or after January 1, 1971, you must prove that your vehicle qualifies for one of the above exemptions. You can find details on determining the age of a vehicle, types of temporary imports, and conditions under which a vehicle may be imported temporarily by referring to the previous section called “Importing vehicles acquired in the United States”.

## Exceptions

Taking into account both CBSA and Transport Canada requirements, in most cases, you can import a vehicle into Canada on the condition that **the vehicle is designed, manufactured, tested, and certified to meet the Canada Motor Vehicle Safety Standards or the United States Federal Motor Vehicle Safety Standards, bears a statement of compliance label affixed by the original manufacturer, has not been altered, and the certification from the original manufacturer is still on the vehicle, in any of the following situations:**

**Used or second-hand vehicle less than 15 years old or a bus manufactured on or after January 1, 1971.**

- You are importing a vehicle that is manufactured in the current calendar year.
- You are importing a vehicle for your personal use **and** you are the person who bought it new. We do not consider demonstration vehicles or used vehicles that you purchased from a car rental agency to be new.

- You are importing a vehicle after its year of manufacture if you received it as a gift from a friend or a relative abroad. The CBSA will require a signed document between both parties certifying that it was a gift (no money changed hands, and no other valuable considerations were involved), the estimated value and a full description of the vehicle (make, model, Vehicle Identification Number and colour).
- You are importing a replacement vehicle if your privately owned vehicle was damaged beyond repair while you are travelling abroad. To prove the extent of the damage, you will have to submit a statement from the insurance company and a copy of the police report.
- If you lived in another country for at least 12 consecutive months immediately before you returned to Canada. Refer also to the brochure called *Moving Back to Canada*.
- If you were out of Canada for a minimum period of six continuous months, and you owned the vehicle for at least six months during the same period before you returned to Canada. Refer also to the brochure called *Moving Back to Canada*.
- If you are a first time settler to Canada and you owned, possessed and used your vehicle before your arrival in Canada. Refer also to the brochure called *Settling in Canada*.

Other exemptions may apply as outlined in Memorandum D9-1-11, *Importation of Used or Second-Hand Motor Vehicles*.

### **New vehicle**

You are importing a vehicle that is purchased new or obtained new in a foreign country (e.g., a manufacturer's foreign delivery program).

#### **Note**

**Before importing your vehicle**, you **must** contact both the CBSA and Transport Canada at the telephone numbers or addresses on page 13 to determine if the vehicle meets import requirements.



# Import duties and taxes

If your vehicle is eligible for importation into Canada according to **both** CBSA and Transport Canada requirements, you will have to pay import assessments which may include duty, excise tax, and the 7% Goods and Services Tax (GST). Provincial or territorial sales tax may apply when you license your vehicle.

If you import a vehicle from outside Canada into Nova Scotia, New Brunswick or Newfoundland and Labrador, and you paid for the GST of 7% on your importation, you will also have to pay the 8% provincial part of the Harmonized Sales Tax (HST) when you license your vehicle.

Generally, you do not have to pay duty on an imported vehicle that was manufactured in the United States, Canada or Mexico; however, we will assess duty on a vehicle manufactured in a country other than the United States and Mexico.

Duty and taxes are assessed on your vehicle's "value for duty". This is a value determined in accordance with the *Customs Act* and declared in Canadian funds. A value for duty must be established for all goods entering Canada.

Ordinarily, the value for duty is established under the transaction value method, one of six legislated valuation methods. This method can apply where there is a price paid (or to be paid) in the sale of a new or used vehicle for export from a foreign country to a purchaser in Canada.

The price of the vehicle will include amounts for any foreign sales taxes collected by the vendor, as well as for any warranty payment made by the purchaser to the vendor or to any third party identified by the vendor. Certain additions or deductions to the price may also be necessary. Limitations on the use of this method may apply.

For example, if the negotiated price of a new automobile is made on a trip outside Canada, the trade-in value of your old vehicle is taken into account. In cases where value for duty cannot be established under the transaction value method, it must be made under one of the five alternate methods.

For assistance in establishing a value for duty for your vehicle, contact our Border Information Service line at **1-800-461-9999** during regular business hours.

If your vehicle has air conditioning, you will have to pay an excise tax of CAN\$100. You will have to pay additional excise taxes if your vehicle weighs more than 2,007 kilograms or 4,425 pounds.

The following example shows a breakdown of the customs duties and taxes assessed on a United States-manufactured automobile sold for export from the United States to a purchaser in Canada and imported in calendar year 2005.

### Example

#### 2005 model year automobile

purchase price (includes state taxes)		US\$50,000.00
value for duty (price converted to Canadian currency at current rate of exchange ( $\$50,000.00 \times 1.20^*$ ))		CAN\$60,000.00
duty at 0%	\$00.00	
excise tax on air conditioner	100.00	
excise tax on excess weight	<u>00.00</u>	
	\$100.00	<u>\$100.00</u>
value for tax (value + duty + excise tax)		\$60,100.00
GST ( $\$60,100.00 \times 7\%$ )		<u>\$4,207.00</u>
total cost		\$64,307.00
total duties and taxes paid to CBSA		<u><u>\$4,307.00</u></u>

\* Example USD exchange rate. Refer to [www.cbsa.gc.ca/cgi](http://www.cbsa.gc.ca/cgi) for current foreign exchange rates.

CBSA publications *Settling in Canada* or *Moving Back to Canada* provide information on the special duty- and tax-free benefits for settlers and for returning or former residents of Canada.

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## Other fees

In addition to the duties and taxes paid to CBSA at the time of importation, provincial or territorial taxes may also apply when you license your vehicle. For more information, contact a sales tax office in the province or territory where you will be registering the vehicle.

Most provinces and territories also have their own safety-inspection programs. For more details, check with the motor vehicle department of your province or territory.

## Vehicle Import Form

You will receive a *Vehicle Import Form – Form 1* at the time your vehicle enters Canada. You and the CBSA must properly complete this form in order to have your vehicle licensed in Canada.

## Additional requirements

Soil and related matter can carry pests harmful to Canadian agriculture. The Canadian Food Inspection Agency (CFIA) requires that you wash any sand, soil, earth, and plant residue from your passenger and recreational vehicles, including the undercarriage, before you import them. This requirement applies to all used vehicles, regardless of origin. For more information, call the CFIA at the telephone numbers listed on page 13.

Some countries, including the United States, have requirements that you must meet before you can export a vehicle. Check with the customs authority in the country from which you intend to export the vehicle.

## I cannot import my vehicle

If you arrive at a CBSA office and your vehicle does not meet the requirements of both the CBSA and Transport Canada, you must either export or destroy your vehicle under the CBSA's supervision. You are responsible for all the related costs. In addition, duties and GST will not be refunded.

Remember that it is your responsibility to meet all import requirements. Call the CBSA and Transport Canada (or the Registrar of Imported Vehicles) before you attempt to import your vehicle.

## More information

If you have any questions, you can contact our Border Information Services (BIS) line. This is a 24-hour telephone service that automatically answers all incoming calls and provides general border services information. You can access BIS free of charge throughout Canada by calling **1-800-461-9999**. If you are calling from outside of Canada, you can access BIS by calling (204) 983-3500 or (506) 636-5064. Long-distance charges will apply. If you call during regular business hours Monday to Friday (except holidays) from 08:00 - 16:00, local time, you can speak directly with an agent by pressing "0" at any time while the recorded message is playing. The BIS will immediately transfer your call to an agent.

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

For the most recent **Transport Canada** information about importing vehicles into Canada, contact the following offices:

### **Vehicles manufactured for sale in the United States**

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

Telephone: 1-888-848-8240  
(toll free in Canada and the  
United States)  
(416) 626-6812 (all other countries)

Facsimile: 1-888-346-8235

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

## **All other vehicles**

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

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

For information about **Canadian Food Inspection Agency (CFIA)** requirements, contact one of the following Import Service Centres (ISC):

### **Eastern ISC (Montréal)**

Telephone: 1-877-493-0468  
(toll free in Canada  
and the United States)  
(514) 493-0468 (all other countries)  
Facsimile: (514) 493-4103

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

Telephone: 1-800-835-4486  
(toll free in Canada  
and the United States)  
(905) 612-6285 (all other countries)  
Facsimile: (905) 612-6280

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

Telephone: 1-888-732-6222  
(toll free in Canada  
and the United States)  
(604) 666-7042 (all other countries)  
Facsimile: (604) 541-3373  
Web site: [www.inspection.gc.ca](http://www.inspection.gc.ca)

# Notes

Think recycling!



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