



Canada Border
Services Agency

Agence des services
frontaliers du Canada

I Declare

A guide for residents of Canada
returning to Canada



This publication is an overview of the laws, restrictions, entitlements, rights, and obligations of Canadian residents returning from travel outside Canada. The information provided was accurate when it was published. However, legislative provisions and requirements can change at any time. We make every effort to provide timely updates to this publication, as well as to the Canada Border Services Agency (CBSA) Web site.

If you have information about suspicious cross-border activity, please call the CBSA 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 1,183 service points across Canada and nearly 39 locations abroad. It employs more than 12,000 public servants who serve some 170,000 commercial importers and more than 94 million travellers each year.

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

The CBSA delivers innovative border management through a network of dedicated professionals who work strategically with domestic and international partners to ensure Canada remains secure and responsive to new and emerging threats. The CBSA also intercept, detain and remove those persons who pose a threat to Canada or who have been determined to be inadmissible.

Border services 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.

If you require more detailed information that is not provided in this publication, please call the Border Information Service (BIS) line. The BIS telephone numbers can be found in the section called "Additional information".

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Is this publication 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 publication 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 CBSA 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, regardless of their age, 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.

All adults travelling alone with children **must** have a letter authorizing them to take the children on a trip out of the country. The letter should include addresses and telephone numbers where the parents or guardian can be reached and will confirm that the children are not being abducted or taken against their will.

Divorced/separated parents who share custody of their children should carry copies of the legal custody documents.

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

Border services 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 border services 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 border services 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, border services 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 receipt.
- Carry the appraisal reports, the certifications and photographs when travelling outside Canada.

Modifying an item outside Canada

Under customs legislation, 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. Border services 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: 1-866-225-0709 (toll-free in Canada)
613-957-2991 (from all other countries)

Facsimile: 613-941-5366

Web site: www.hc-sc.gc.ca

Currency and monetary instruments

If you are importing or exporting monetary instruments equal to or greater than CAN\$10,000 (or its equivalent in a foreign currency), whether in cash or other monetary instruments, you must report it to the CBSA when you arrive or before you leave Canada. For more information, ask for a copy of the publication called *Crossing the Border with \$10,000 or More?* or select "Publications and forms" on our Web site at www.cbsa.gc.ca.

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 and weapons

Canada's firearms legislation helps make the country safer for both residents and visitors. **Before** you attempt to import a firearm or weapon, contact the Canada Firearms Centre for information.

The following requirements apply to the importation of firearms and weapons:

- you **must** be at least 18 years of age;
- you **can** import non-restricted and restricted firearms, provided you meet all requirements; and
- you **cannot** import prohibited firearms, weapons or devices, including silencers, replica firearms, switchblades and other weapons.

You **must** declare **all** weapons and firearms at the CBSA port of entry or they will be seized and you may be subject to arrest.

For more detailed information on importing a firearm into Canada, request a copy of the publication *Importing a Firearm or Weapon Into Canada*, or call the BIS line at one of the numbers listed in the section called "Additional information". For information about applying for a Canadian firearms licence, or for an application for an *Authorization to Transport Restricted Firearms and Prohibited Firearms* (Form CAFC 679), 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)
Facsimile: 613-957-7325
Email: cfc-cafc@cfc-cafc.gc.ca
Web site: www.cfc.gc.ca

Replica firearms

Replica firearms are designed or intended to 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 certain 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

Vehicles

Vehicles include any kind of pleasure vehicles such as passenger cars, pickup trucks, camper trucks, vans, jeeps, chassis cabs, motorcycles, snowmobiles and motor homes, as long as you use them for non-commercial purposes. However, you should be aware that Transport Canada has many requirements on vehicles.

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 not including a vehicle designed to run exclusively on rails. Trailers such as recreational, boat, camping, horse, and stock trailers are considered vehicles, as are wood chippers, generators, or any other equipment mounted on rims and tires.

CBSA restrictions

Import restrictions apply to most used or second-hand vehicles that are not manufactured in the current year. To obtain more information, please refer to the CBSA publication *Importing a Vehicle Into Canada*. A copy is available on the CBSA Web site at www.cbsa.gc.ca.

Transport Canada requirements

Transport Canada requirements 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.

If you have acquired a vehicle from the United States, you **must** contact Transport Canada's Registrar of Imported Vehicles (RIV) **before** you import your vehicle to ensure that it is admissible for importation and can be modified to meet the Canadian standards after you import it.

Registrar of Imported Vehicles

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

Facsimile: 1-888-346-8235

Web site: www.riv.ca

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

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

Telephone: 1-800-333-0371 (toll free from
Canada and the United States)
613-998-8616 (local calls and
from all other countries)

Facsimile: 613-998-4831

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

Finally, if your vehicle meets both CBSA and Transport Canada requirements, it will 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. For exceptions please consult the Memorandum D2-4-1, *Temporary Importation of Conveniences by Residents of Canada*, or call BIS found in the section called "Additional Information".

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 BIS at one of the numbers in the section called "Additional Information" 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

Food products, plants and animals

The Canadian Food Inspection Agency (CFIA) has a mandate to safeguard Canada's food supply and the plants and animals upon which safe, high-quality food depends. These controls, restrictions and prohibitions on the entry of plants, animals and their products, including food, mean you will need certificates or permits to import some of these goods.

Many products do not require a mandatory inspection, but if the goods you are importing need to be inspected, or if other actions are required, you may have to pay a fee.

Government of Canada departments and agencies such as Environment Canada and the CFIA as well as some provinces have special requirements for the import of food products, plants and animals. The *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES) alone has import and export requirements for some 30,000 wild animals (including fish), plant species and their products.

Without the proper documentation, we may seize, dispose of or order the removal of some food products, plants or animals. Other imports may require treatment before they can stay. Importers are responsible for all costs related to disposal, quarantine or treatment.

For information on CFIA import requirements, refer to the Automated Import Reference System (AIRS) on the CFIA Web site at www.inspection.gc.ca or

call a CFIA Import Service Centre toll-free at the following numbers:

Eastern Canada 1-877-493-0468

Central Canada 1-800-835-4486

Western Canada 1-888-732-6222

Food products

Canada has complex requirements, restrictions and limits on the import of meat, eggs, dairy products, honey, fresh fruits and vegetables and other food from around the world. For example, root crops may be regulated and potatoes are prohibited. You can avoid problems by not bringing these kinds of goods into Canada.

You can import certain meat and dairy products from certain states in the United States. Before entering Canada with these products, contact the BIS line at one of the numbers listed in the section called "Additional information," or refer to AIRS on the CFIA Web site.

The CFIA and International Trade Canada (ITCan) have set limits on the quantity and/or dollar value of certain food products you can bring into Canada duty-free or that you can include in your personal exemption. Unless you have an import permit from ITCan for quantities over and above the established limits, you will have to pay duty ranging from 150% to 300%.

The following are some examples of the limits that apply to personal importations of food products from the United States:

- 2 dozen eggs;
- 20 kilograms of dairy products not exceeding \$20 in value (e.g. cheese and butter);
- 3 kilograms of margarine or butter substitutes; and
- 20 kilograms of edible meats and meat products, including turkey and chicken.

Within this limit, more CFIA and ITCan restrictions apply as follows:

- a maximum of one whole turkey or 10 kilograms of turkey products;
- a maximum of 10 kilograms of chicken; and
- a maximum of 5 kilograms of edible meats and meat products from cattle, sheep, goat, bison and buffalo.

Note

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

Plants

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

Houseplants are defined as plants commonly known and recognized as such, which are grown or intended to be grown indoors. These do not include bonsai plants. If you are importing houseplants from the continental United States as part of your baggage or household effects, you do not need phytosanitary certificates or import permits. For all other plants from the United States, you may require a phytosanitary certificate from the United States Department of Agriculture and an import permit from the CFIA.

To import plants from other parts of the world, you may require an import permit from the CFIA in advance. You may also require a phytosanitary certificate issued by the phytosanitary authorities of the country of origin (e.g. plant protection/quarantine in the country of origin).

You need permits to import orchids and cacti controlled by the CITES. For more information, contact the CITES office at one of the coordinates listed in the "Endangered species" section.

Animals

You may import pet dogs and cats younger than three months old from the United States without submitting any documentation. However, a CFIA veterinarian must examine them if they appear unhealthy. If you own an assistance dog that is certified as a guide, hearing or other service dog, the animal is not subject to any restrictions as long as it accompanies you to Canada.

If you own cats older than three months, dogs older than eight months and pet dogs between three and eight months, you may import them from the United States as long as they accompany you when you enter Canada. You will also have to submit a certificate signed and dated by a veterinarian for each pet.

The certificate must show that the animal is currently vaccinated against rabies and include the name of the vaccine used and its expiry date. In addition, it has to identify the animal by breed, age, sex, colouring and any distinguishing marks. We cannot accept an animal tag in place of a certificate. If you import pet dogs between three and eight months that do not accompany you, you may require additional permits and certifications.

You need permits to import insects and butterflies controlled by CITES. If you are importing other animals from the United States, or animals of any kind from other countries, contact the BIS line at one of the numbers listed in the section called "Additional information" or refer to the AIRS section on the CFIA Web site at www.inspection.gc.ca before you import.

Endangered species

Canada signed the CITES, an international agreement to protect wild animals and plants and their parts or derivatives from over-exploitation in international trade. CITES operates through a system of import/export permits. However, you can import goods controlled under CITES (except for live animals) without a CITES permit if they are part of your clothing or accessories, are contained in your personal baggage, and you have owned, possessed and used the goods in Canada. For more information, contact the CITES office:

Telephone: 1-800-668-6767 (toll-free number in Canada)
819-997-1840 (local calls and from all other countries)

Facsimile: 819-953-6283

Web site: 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
Facsimile: 819-997-7757
Web site: www.pch.gc.ca

Prohibited goods

You cannot import prohibited goods such as obscene material, hate propaganda and child pornography into Canada.

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 except for a minimum duty that 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 has 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. Although you can include some tobacco products and alcoholic beverages, only a partial exemption will apply to cigarettes, tobacco products, or manufactured tobacco. See the section "Alcohol and tobacco" for more details. **Also, you must have the goods with you when you arrive.**

After each absence of seven days or more

You can claim up to CAN\$750 worth of goods without paying any duties. Although you can include some tobacco products and alcoholic beverages, only a partial exemption will apply to cigarettes, tobacco products, or manufactured tobacco. See the section "Alcohol and tobacco" for more details. **With the exception of tobacco products and alcoholic beverages, you do not need to have the goods with you when you arrive.**

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.

Alcohol and tobacco

If you meet the minimum age requirements of the province or territory where you enter Canada, you can include limited quantities of alcoholic beverages and tobacco products in your personal entitlement. These items **must** accompany you on your arrival.

Minimum ages for the importation of alcoholic beverages and tobacco products, as prescribed by provincial or territorial authority, are 18 years for Alberta, Manitoba, Quebec, Yukon, Northwest Territories, Nunavut and Saskatchewan, and 19 years for Ontario, Nova Scotia, British Columbia, New Brunswick, Newfoundland and Labrador, and Prince Edward Island.

Alcoholic beverages

You are allowed to import only **one** of the following amounts of alcohol free of duty and taxes:

- 1.5 litres (53 imperial ounces) of wine;
- 1.14 litres (40 ounces) of liquor;
- a total of 1.14 litres (40 ounces) of wine and liquor; **or**
- 24 x 355 millilitre (12 ounces) cans or bottles (maximum of 8.5 litres) of beer or ale.

Note

We classify "cooler" products according to the alcoholic beverage they contain. For example, beer coolers are considered to be beer, wine coolers are considered to be wine. We do not consider beer and wine products not exceeding 0.5% alcohol by volume to be alcoholic beverages.

You can bring in more than the free allowance of alcohol except in Nunavut and the Northwest Territories. However, the quantities must be within the limit set by the province or territory where you will enter Canada. 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** coming to Canada.

Tobacco products

You are allowed to bring in **all** of the following amounts of tobacco into Canada without paying duty:

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

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 • DROIT ACQUITTE**.” 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. Border services officers will give an allowance for products that are marked when they calculate the amounts owing.

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 the BIS line at one of the numbers found in the section called “Additional information”.

Paying duties

Making 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 border services 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 and look for Memorandum D11-4-13, *Rules of Origin for Casual Goods Regulations*, under “Publications and forms”, or you can call BIS at one of the numbers in the section called “Additional Information”.

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, border services 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.

When you return to Canada

When 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 border services officer. Remember that border services 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

If you have any difficulties with the border clearance process, 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, *Canada Border Services Agency (CBSA) 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 border services 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 border services 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 duty 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 United States 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/canpass.

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 United States citizens and permanent residents travelling between Canada and the United States at select major land border crossings. The same service is now being piloted at the Vancouver International Airport with the implementation of the new NEXUS Air program. For more information about NEXUS, call **1-866-639-8726** or visit the NEXUS Web site at www.nexus.gc.ca.

You and the border services officer

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

Border services 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 duty 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, border services officers may arrest an individual for an offence under the *Criminal Code* (e.g. impaired driving, outstanding arrest warrants, stolen property and abductions/kidnappings) and for infractions under other acts of Parliament (e.g. the *Customs Act*). If you

are arrested, you may be compelled to attend court in Canada. You should note that anyone arrested in Canada is 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 border services officers with the authority to seize all vehicles that were used to import goods unlawfully. 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.

Additional information

If you have any other questions, contact the Border Information Service (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 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 (8:00 a.m. to 4:00 p.m. local time, Monday to Friday, except holidays), you can speak directly to an agent by pressing "0" at any time.

You can also visit our Web site at **www.cbsa.gc.ca**.

Think recycling!



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