



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Moving Back to Canada



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Canada

This information is an overview of the laws, restrictions and entitlements that affect people returning to resume residence in Canada. The information in this publication was accurate at the time it was published. We make every effort to provide updates in a timely manner; however, legislative provisions and requirements may change at any time. The various acts and laws that govern trade and traveller requirements, the importation and exportation of goods, and food, plant and animal inspection take precedence and should be consulted for precise information.

La version française de cette publication est intitulée
Vous revenez vivre au Canada.

Serving Canadians

With a workforce of more than 12,000 public servants, the Canada Border Services Agency (CBSA) provides services at 1,183 points across Canada and 39 locations abroad. At over 60 land border crossings and 9 international airports, we operate on a 24/7 basis. We administer more than 90 acts and regulations on behalf of other Government of Canada departments and agencies, as well as international agreements.

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. We 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 arrive in Canada. The CBSA is committed to providing efficient and courteous service. At designated bilingual offices, we will provide service 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). The BIS telephone numbers can be found in the section called "Additional information".

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Is this publication for you?

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

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

We consider a year to be one calendar year from your date of departure. For example, if you leave on January 1, 2004, and return on January 1, 2005, we consider you to have been absent for one year.

Former resident value limitation (\$10,000)

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

Ownership, possession, and use requirements

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

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

Exceptions to ownership, possession, and use requirements

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

Wedding gifts

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

Replacement goods

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

In addition, the replacement goods must be of a similar class and about the same value as the goods they are replacing. You will need to show documents to prove this. If you intend to claim replacement goods, to ensure the goods qualify, call the BIS at one of the numbers listed in the section called "Additional information".

Items you can import duty- and tax-free

Personal and household effects

Personal and household effects include:

- clothing and linen
- furniture
- furnishings
- appliances
- silverware
- jewellery
- antiques
- family heirlooms
- private collections of coins, stamps, or art
- personal computers

- books
- musical instruments
- hobby tools and other hobby items
- personal vehicles
- pleasure boats and the trailers to carry them (trailers are subject to Transport Canada requirements)
- mobile trailers, not exceeding 2.6 metres (9 feet) in width, which the owner is capable of moving on a personal basis
- utility trailers
- motor homes
- private aircrafts
- tool sheds or garages (not attached to or that form part of a dwelling)

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

Vehicles

Personal effects can include any kind of pleasure vehicle, such as passenger cars, pickup trucks, camper trucks, vans, jeeps, chassis cabs, motorcycles, snowmobiles and motor homes, as long as you use the vehicles for non-commercial purposes. However, you should be aware of Transport Canada restrictions 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.

Transport Canada requirements

Transport Canada's requirements apply to vehicles that are less than 15 years old, and to buses manufactured on or after January 1, 1971.

Vehicles manufactured to meet **United States safety standards** do not comply with Canadian standards. As the importer, **before** you import your vehicle,

you **must** contact Transport Canada's Registrar of Imported Vehicles (RIV) to ensure that it is admissible for importation and can be modified to meet the Canadian standards, after you import it.

The RIV is an agency contracted by Transport Canada to administer a national program to ensure that imported vehicles are brought into compliance with Canada's safety standards.

If you are considering importing a vehicle originally manufactured to meet United States safety and emission standards, contact the RIV at:

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

Telephone: 1-888-848-8240 (toll-free in Canada and the United States)
416-626-6812 (from all other countries)
Facsimile: 1-888-346-8235
Web site: www.riv.ca

If your vehicle does not meet Canadian safety standards but qualifies for importation, a border services officer will register your vehicle into the RIV program at the port of entry on your arrival in Canada. The program registration fee is CAN\$182 in all provinces except Quebec, where it is CAN\$197. You will then have 45 days to bring your vehicle into compliance with Canadian safety standards and have it inspected.

You cannot license your vehicle in Canada until it is modified and passes federal inspection under the RIV program.

Vehicles originally manufactured to meet the safety standards of countries **other than the United States or Canada** are not allowed into Canada, unless they are 15 years or older, are buses manufactured **before** January 1, 1971, or are entering Canada temporarily. Before importing this type of vehicle, you **must** contact Transport Canada at:

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

Other considerations

Your vehicle will also be subject to provincial or territorial sales tax and safety requirements. Check with the motor vehicle department of the province or territory to which you are returning to resume residence.

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

For more information, see the publication called *Importing a Vehicle Into Canada*. You can get a copy by calling the BIS at one of the numbers listed in the section called "Additional information" or from our Web site at www.cbsa.gc.ca/formspubs.

Additional personal exemptions

When you return to resume residence in Canada, you are entitled to claim a duty- and tax-free personal exemption of a maximum value of CAN\$750 for goods you acquired abroad or while in transit. You do not have to own, possess, or use these goods before you return to Canada to resume residence.

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.

If you intend to ship alcoholic beverages to Canada (e.g. the contents of a bar or wine cellar), contact the appropriate provincial or territorial liquor board authority so you can pay the provincial or territorial fees and assessments in advance. To obtain release of the shipment in Canada, you have to produce a copy of the provincial or territorial receipt and pay all applicable federal assessments.

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.

Note

If you include cigarettes, tobacco sticks, or manufactured tobacco in your personal exemptions, you will have to pay a minimum duty unless they are marked “**CANADA DUTY-PAID • DROIT ACQUITTE**”. Canadian-made products sold at duty-free shops are marked in this way.

You can speed up your clearance by having your tobacco products available for inspection when you arrive.

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

CBSA assists other government departments and agencies in controlling the importation of certain goods into Canada, such as firearms, explosives, fireworks and ammunition, animals, endangered species, plants and plant products, meat, eggs and dairy products, fresh fruits and vegetables, as well as items for commercial use. You can get more information by calling the BIS at one of the numbers listed in the section called “Additional information” or by visiting to our Web site at www.cbsa.gc.ca.

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 called *Importing a Firearm or Weapon Into Canada* from a Canadian embassy, consulate, or mission, or call the BIS at one of the numbers listed in the section called “Additional information”.

For information about applying for a permit to carry a gun, 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)
Facsimile: 613-957-7325
Email: cfc-cafc@cfc-cafc.gc.ca
Web site: www.cfc.gc.ca

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

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 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 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

Items for commercial use

You have to pay the regular duties on any goods you import for commercial use, including:

- farm equipment;
- vehicles;
- other capital equipment you use or will use in construction, contracting, or manufacturing; and
- other goods you use or will use commercially or in a trade.

Before you return to resume residence in Canada

Listing your goods

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

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

Declaring your goods

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

To speed things up, you can complete Form B4 in advance, and present it to the border services officer when you arrive. You can get copies of the form, by calling the BIS at one of the numbers listed in the section called “Additional information” or from our Web site at www.cbsa.gc.ca/formspubs.

Disposing of goods you imported duty- and tax-free

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

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.

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