

# A Guide to Importing Personal & Household Effects into Canada

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## TO QUALIFY FOR DUTY AND TAX FREE ENTRY

Goods imported by a settler for the settler's household or personal use, if actually owned, possessed and used abroad by the settler prior to the settler's arrival in Canada, and accompanying the settler at the time of the settler's arrival in Canada.

Goods temporarily imported by a Work Permit Holder or student for personal use where the following conditions are met: 1) the goods cannot be used by a Canadian resident; 2) you are not permitted to sell or otherwise dispose of the goods in Canada; 3) the goods must be removed from Canada at the end of your temporary residence.

Returning Canadians must have resided outside Canada for not less than 12 consecutive months and have owned and used the goods for at least six months prior to importation, subject to a limit of CA\$10,000 any one item. Any item in excess of CA\$10,000 is subject to duty and tax on the excess.

Wedding gifts if you were married within three months of arrival in Canada or you plan to marry within three months of arrival in Canada, as long as they are owned and possessed before your arrival in Canada.

Antiques must be over 100 years old and are not for re-sale or disposal.

Works of Art as long as they form part of a bona fide removal and are not for sale or disposal.

Inheritance bequests should be accompanied by a death certificate indicating you as beneficiary or a letter from the executor of the estate. A valued inventory will also be required of goods being imported and evidence of Canadian residency.

Unless the above criteria are satisfied duty and GST (Goods And Services Tax) is payable. If you dispose of goods imported duty free within a year of importation duty and GST are immediately payable.

## WOOD PACKAGING

Any wood packaging used in personal effects consignments (crates, pallets etc) must be constructed of approved treated timber and must be stamped with the internationally recognised ISPM symbol verifying. This does not effect manufactured wood materials such as fibre board, plywood, whisky and wine barrels and veneer, loose wood packing materials, sawdust, and pieces of wood that are less than 6 mm. Any non-compliant timber may be destroyed, treated or re-exported to the country of origin at the owner's expense. Export cases supplied are compliant, embossed GB FC0122 DB HT Forestry Commission.

## CUSTOMS CLEARANCE

Before you arrive in Canada you should prepare a list of all the goods you intend to bring into Canada, indicating value, make, model and serial number, where applicable. The list should consist of two sections; one representing goods accompanying you and the other representing goods to follow as freight. Personal Effects Accounting Document declaration B4E should be completed noting "goods to follow", and be presented to Customs with your inventory on your arrival in Canada. You should ensure that Customs stamp the form, failing which bond storage charges may accrue. Our representative will supply a Canada Customs Brokerage form, which you will be required to complete and return with your inventory, their Notice of Arrival form, your stamped B4E declaration and a copy of your passport. In addition Settlers will be required to produce a copy of the Immigration Permit (IMM 1000); returning Canadians will be required to produce proof of residency abroad (apartment lease, foreign work permit etc). Please note returning Canadians away for less than 1 year are required to attend Customs with their stamped B4E, passport and inventory to clear their goods.

If you are unable to take possession of your goods within 10 days of arrival storage charges will be payable to our destination representative.

**IMPORTANT We will require a full descriptive packing list, a copy of your passport and the full consignee street address (PO Box address is unacceptable) prior to shipment.**

## RESTRICTED ARTICLES

The following articles may be imported into Canada subject to special permits, inspection or declaration:

- Alcoholic beverages
- Certain firearms
- Hunting Trophies

## PROHIBITED ARTICLES

The following articles are prohibited by Canadian Customs:

- Many firearms
- Plants including pot plants, seeds and plant cuttings
- Narcotic drugs
- Endangered species, fur skin, bone, feathers, ivory etc

This information is not definitive and is intended as a guide only. Destination regulations can change without notice and for specific guidance we strongly recommend that you obtain direct rulings from the relevant authority.