

Moving Back to Canada

This pamphlet is only an overview of the laws, restrictions, and entitlements that affect visitors and seasonal residents. The legislation always takes precedence and should be consulted for the exact information. The information in this publication was accurate when we published it. However, legislative provisions and requirements can change at any time. We always try to provide timely updates.

Serving Canadians

We at Revenue Canada are at Canada's entry points to help and serve visitors to Canada and Canadians in many ways. In carrying out our responsibilities, our fundamental commitment is to provide efficient, courteous service. You can choose to be served in either English or French at designated bilingual offices.

Our presence at the border helps to monitor and control the entry of people and goods into Canada. We keep out goods that could threaten our health, environment, or agriculture. Customs officers also work to keep prohibited goods such as drugs, firearms, and pornography out of the country. We also look for missing children and runaways.

This pamphlet provides information and advice for people who are moving back to Canada after living abroad. If you need more information, please contact a regional Revenue Canada customs office or any of the other federal government departments mentioned in this publication. You will find the addresses and telephone numbers of the customs offices listed on pages 16 and 17 of this pamphlet.

Is this pamphlet for you?

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

- a resident of Canada who is returning 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 one year.

We consider a year to be one calendar year from your date of departure. For example, if you leave on January 1, 1998, and return on January 1, 1999, we consider you to be absent for one year.

\$10,000 limit

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

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 for these items, they can help you prove that the items meet the 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. In addition, since we do not consider you to own leased goods, they are also subject to regular duties.

Exceptions to ownership, possession, and use requirements

If you have been absent from Canada for five years or more, you only need to have owned, possessed, and used your personal and household effects before the date of your return. The six-month requirement does not apply.

Wedding gifts

If you were recently married before coming to Canada, or if you will be married within three months of your arrival here, you can import the wedding gifts you received abroad duty and tax free. You must have owned and possessed the gifts before your 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 have to provide us with documents to prove this. If you intend to claim replacement goods, contact one of our customs offices to make sure the goods qualify. You will find a list of offices on page 16 of this pamphlet.

Items admissible for duty- and tax-free importation

Personal and household effects

Personal and household effects include:

- furniture;
- furnishings;
- silverware;
- linen;
- jewellery;
- appliances;
- books;
- musical instruments;
- family heirlooms;
- antiques;
- private collections of coins, stamps, or art;
- hobby tools and other hobby items;
- boats, and the trailers that carry them;
- vacation trailers; and
- private aircraft.

Note

Houses, large trailers you use as residences, and any goods you use or will use commercially are **not** eligible as personal or household effects. These goods are subject to regular duties.

Motor Vehicles

Personal effects can include any kind of pleasure vehicle such as a car, motorcycle, camper truck, motor home, snowmobile, or pickup truck, as long as you use them for non-commercial purposes. You should be aware however, that Transport Canada has many restrictions on motor vehicles.

Transport Canada requirements

Transport Canada considers **motor vehicles** to include trailers such as recreational, boat, camping, horse and stock trailers. Woodchippers and generators that are equipped with rims and tires are also considered as motor vehicles.

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

Motor vehicles originally manufactured to meet the safety standards of countries **other than the United States or Canada** are usually not allowed into Canada, unless they are at least 15 years old.

Motor vehicles manufactured to meet **United States safety standards** do not automatically pass Canadian safety standards. As the importer, you are responsible for determining whether your motor vehicle complies with the Canadian standards, or whether it can be modified to meet the standards after you import it. You cannot import vehicles that cannot be modified to meet Canadian standards.

To ensure that motor vehicles imported into Canada either meet, or will meet, Canadian safety standards, the Registrar of Imported Vehicles administers a national program for Transport Canada.

If you are thinking of importing a motor vehicle originally manufactured to meet United States safety and emission standards, call the Registrar of Imported Vehicles to confirm that you can import your vehicle into Canada. You can reach the Registrar at:

- 1-888-848-8240 (toll free in Canada and the United States); or
- (416) 626-1803 (local calls in the Toronto area).

If your vehicle does not meet Canadian safety standards, but can be modified to meet these standards, the Registrar's representative will register your vehicle under the program at the entry point where you import it. You will have to

pay a fee for this registration. After your vehicle is registered, you have 45 days to have it modified to meet Canadian standards.

You cannot license your vehicle in Canada until you complete all of the necessary program steps and get approval from the Registrar of Imported Vehicles.

Note

Your vehicle may also be subject to provincial or territorial sales tax and safety requirements, so you should check with the motor vehicle department of the province or territory to which you are moving.

Before you bring your vehicle into Canada, make sure you check with the customs authority of the country from which you will be exporting the vehicle. Some countries have requirements that you must meet before you can ship the vehicle out of the country.

For more information, see the pamphlet called *Importing a Motor Vehicle Into Canada*. You can get a copy of this pamphlet by contacting a customs office listed on page 16 of this pamphlet.

Personal exemptions

If you are a former resident returning to Canada, you may also be eligible to claim a personal exemption. This exemption allows you to import goods, to a maximum total value of \$750, duty and tax free.

Note

You can include alcohol and tobacco up to the duty free allowance for these products in your \$750 exemption **or** in your entitlement as a former resident, but not both.

Alcohol and tobacco

As long as you meet the age requirements in the province or territory where you enter Canada, you can import certain quantities of alcoholic beverages and tobacco products duty and tax free. **You must have these items with you when you enter Canada.**

Tobacco products

You can bring in, without federal, provincial, or territorial assessment, up to 200 cigarettes, 50 cigars, 200 grams of tobacco, and 200 tobacco sticks for your personal use. You can import more than these quantities, but you have to pay full duties and taxes on the extra amounts.

Alcoholic beverages

You can bring in, without federal, provincial, or territorial assessment, up to 1.5 litres of wine, 1.14 litres of liquor, or 24 × 355 millilitre cans or bottles (8.5 litres) of beer or ale.

Except in the Northwest Territories and Nunavut, you can bring in more than this free allowance of alcohol. However, the quantities have to be within the limit the province or territory sets. If you bring in more than the free allowance, the cost may be high since you will have to pay both customs assessments and the provincial or territorial levies and taxes.

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 before you ship the contents so you can pay the provincial or territorial fees and assessments in advance. To get the shipment released in Canada, you have to produce a copy of the provincial or territorial receipt and pay any customs assessments that may apply.

Restrictions

Items for commercial use

If you import motor vehicles, farm equipment, or other capital equipment to use in construction, contracting, or manufacturing, or other goods that you use, or will use, in a trade, you have to pay the regular duties on these items.

Firearms

Canada's firearms laws help make Canada safer for both residents and visitors. You must declare all goods, including firearms, to a customs officer at your first point of entry.

The following basic requirements apply if you import a firearm into Canada:

- you must be at least 18 years old;
- you can import restricted and non-restricted firearms, provided all requirements are met;
- you cannot import prohibited firearms, such as certain handguns and all automatic firearms, or any prohibited weapons or devices, including silencers and replica firearms.

Before importing a firearm, you should check with a customs office or a firearms officer for the province or territory where you intend to enter Canada. For more information, and the addresses of these officials, see the pamphlet called *Importing a Firearm or Weapon Into Canada*. This publication is available at any customs office.

Animals, plants, foods, and their products

The Canadian Food Inspection Agency (CFIA) is responsible for food health and safety, and for protecting Canada's agricultural and forestry industries from certain pests and diseases. The CFIA controls, restricts, and prohibits the entry into Canada of many plants, animals, and products made from them, including food. Some of these goods need certificates or permits before you can import them.

Many goods do not have to be inspected by the CFIA, but you may have to pay a fee if they need to quarantine, treat, or remove from Canada any of the goods you are importing. In some cases, we at Revenue Canada collect these fees for the CFIA. If you are planning to import agricultural, forestry, or food items you should contact a CFIA Import Service Centre (ISC) for information before you ship the goods. ISC staff can answer your

questions about import requirements for goods that the CFIA regulates and inspects. There are three ISCs in Canada:

Eastern ISC, Montréal

Hours 7:00 a.m. to 11:00 p.m.
(Eastern Time)
Telephone 1-877-493-0468 (toll free in Canada
and the United States)
(514) 493-0468 (local calls and all
other locations)
Fax (514) 493-4103

Central ISC, Toronto

Hours 7:00 a.m. to 12:00 p.m. (Eastern Time)
Telephone 1-800-835-4486 (toll free in Canada
and the United States)
(905) 612-6285 (local calls and all other
locations)
Fax (905) 612-6280

Western ISC, Vancouver

Hours 7:00 a.m. to 12:00 p.m. (Pacific Time)
Telephone 1-888-732-6222 (toll free in Canada
and the United States)
(604) 541-7042 (local calls and all other
locations)
Fax (604) 541-3373

You can also find information on CFIA's Internet site: www.cfia-acia.agr.ca

Pets

If you bring pet dogs or cats more than three months old from the United States, you must have dated certificates that a veterinarian signed to show that the animals have been vaccinated against rabies within the last three years. A certificate has to identify animal by breed, age, sex, colouring, and any distinguishing marks. We cannot accept animal tags instead of certificates.

If you bring pet dogs or cats under three months old from the United States, or seeing-eye dogs from any country, you do not need a certificate, but the animals have to be in good health when they arrive.

You should check with the CFIA before you import any other animals from other countries.

Plants

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

You can import house plants from the continental United States as part of your baggage or with your household effects without phytosanitary certificates or import permits. We define house plants as **plants commonly known and recognized as house plants, grown or intended to be grown indoors.**

When you import house plants from Hawaii as part of your baggage or household effects, they have to be bare root, and free of soil and related growing media. Their containers must bear a Department of Agriculture stamped certificate from the State of Hawaii.

All other plants that you import from the United States need phytosanitary certificates from the U.S. Department of Agriculture, and an import permit from the CFIA issued in advance.

To import plants from other parts of the world, you will need an import permit issued in advance by the CFIA, as well as a phytosanitary certificate issued by the government plant health authority at the point of origin.

You need permits to import orchids and cacti controlled by the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). See the section on endangered species below.

Limits and duties on food products

Canada has complex requirements, restrictions, and limits that apply to importing meat, eggs, and dairy products. There are limits on the quantity and dollar value of certain food products you can bring into Canada duty and tax free as part of your returning resident entitlement. If you exceed these limits on meats and meat products, turkey, chicken, eggs, and dairy products, you have to pay a high rate of duty (from 160% to 350%). You can avoid problems by not bringing such goods into

Canada. If you need more information, contact one of the customs offices listed on page 16 of this pamphlet.

Endangered species

The Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) was established to protect wild animals and plants from over-exploitation in international trade. CITES operates through an import/export permit system. Animals or plants controlled under CITES include not only live specimens but also any product, derivative, or by-product of that species, such as:

- articles made from or containing elephant ivory (e.g., figurines, jewellery, piano keys, bagpipe fittings);
- articles made from snake and crocodile skins (e.g., boots, purses, shoes, watch straps);
- articles made from corals (e.g., jewellery);
- articles made from cactus plants (e.g., rainsticks); and
- some medicines containing endangered species parts.

Species controlled under CITES include:

- apes;
- elephants and rhinoceroses;
- most monkeys, whales, bears, and corals;
- many lizards, wolves, parrots, owls, tortoises, crocodiles, cats (except domestic), eagles, and pythons;
- many snakes, iguanas, and sea turtles; and
- all flamingos, birdwing butterflies, cacti, and orchids.

If you import endangered species without the necessary permits, you risk losing your purchase and you may be prosecuted. For more information, please contact:

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

Telephone: (819) 997-1840
Fax: (819) 953-6283

Before you return to Canada

Listing your goods

Before you return to Canada to resume residence, you must prepare a list in duplicate (preferably typewritten) of all the household and personal goods you are bringing into the country. Your list should give a description of 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—goods you are bringing with you, and goods to follow. If your list does not include goods arriving later, they will not qualify for free importation under your entitlement as a former resident.

Declaring your goods

When you arrive in Canada, you have to give your list of goods to the customs officer, even if you do not have the goods with you at the time. Based on the list of goods you submit, the customs officer will complete Form B4, *Personal Effects Accounting Document*, for you. The customs officer will also 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 still be subject to any import restrictions that must be met before the goods can be imported.

You can make the process easier by completing Form B4 in advance, and presenting it to the

customs officer when you arrive. You can get copies of the form, in English or French, from the customs offices listed on page 16 of this pamphlet.

Disposing of goods you imported duty and tax free

If, within the first year, you sell or give away the goods you imported duty and tax free, you will have to pay all duties that apply. If you divert the goods to 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.

Comments or suggestions

If you have comments or suggestions, we would like to hear from you. Please write or fax us at:

Operational Policy and Coordination Directorate
Customs and Trade Administration Branch
Revenue Canada
Ottawa ON K1A 0L5

Fax: (613) 954-3577

Customs Border Services Offices

Atlantic Region

Ralston Building
1557 Hollis Street
Halifax NS B3J 2R7

Telephone: (902) 426-2911

Quebec Region

Room 101
400 Place d'Youville
Montréal QC H2Y 2C2

Telephone: (514) 283-9900

130 Dalhousie Street
P.O. Box 2267
Québec QC G1K 7P6

Telephone: (418) 648-4445

Northern Ontario Region

2265 St. Laurent Boulevard
Ottawa ON K1G 4K3

Telephone: (613) 993-0534

Southern Ontario Region

400 Grays Road North
Hamilton ON L8E 3J6

Telephone: (905) 308-8715
1-800-361-5630
(Hamilton only)

1 Front Street West
P.O. Box 10, Station A
Toronto ON M5W 1A3

Telephone: (905) 612-7937

185 Ouellette Avenue
P.O. Box 1655
Windsor ON N9A 7G7

Telephone: (519) 257-6400

Prairie Region

145 McDermot Avenue
Winnipeg MB R3B 0R9

Telephone: (204) 983-6004

Bay 32

3033 34th Avenue North East
Calgary AB T1Y 6X2

Telephone: (403) 292-8750

Pacific Region

Main Floor

333 Dunsmuir Street
Vancouver BC V6B 5R4

Telephone: (604) 666-0545

Notes

Notes

Think recycling!



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