



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

# I Declare

A guide for residents  
of Canada returning  
to Canada





This publication provides an overview of the laws, restrictions, entitlements 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. The Canada Border Services Agency (CBSA) makes every effort to provide timely updates to this publication and its 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**.

## **Serving residents of Canada**

The Canada Border Services Agency (CBSA) operates at some 1,200 service points across Canada and 39 locations abroad. It employs approximately 13,000 public servants who handle over 12 million commercial releases and more than 95 million travellers each year.

The CBSA's role is to manage the nation's border 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 that Canada remains secure and responsive to new and emerging threats. The CBSA also intercepts, detains and removes 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. The CBSA is committed to providing efficient, courteous service. At designated bilingual offices, officers 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) at one of the telephone numbers listed in the section called "Additional information".

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## Is this publication for you?

This publication will be helpful if:

- you are a Canadian resident intending to travel outside Canada; or
- you are returning home after travelling to a foreign country and you have been away for less than a year.

This publication provides detailed information that all residents of Canada should know before returning home.

For a printed summary of the content of *I Declare*, consult the publication titled *Travelling Outside Canada* available at any Canada Border Services Agency (CBSA) office or call the Border Information Service (BIS) at one of the telephone numbers listed in the section called “Additional information”.

## Before you leave

To facilitate your return to Canada, 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 or authorization to enter Canada upon your return. Proper identification includes a Canadian passport, a Canadian birth certificate, a citizenship card or a Certificate of Indian Status. If you are travelling alone with minor children or if you are not the legal guardian, you should carry proper documentation such as custody and legal separation documents and a letter of authorization to facilitate your entry back into Canada.

The Government of Canada recommends that Canadian citizens travel with a valid Canadian passport because it is the only reliable and universally accepted travel and identification document available to Canadians for the purpose of international travel.

International transportation companies such as airlines may require travellers to present a passport and/or a Canadian Permanent Resident Card. Therefore, Canadian residents who present other documents may face delays or may not be allowed to board the plane or other conveyance.

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

Border services officers watch for missing children as part of the Our Missing Children program and may ask detailed questions about the children who are travelling with you.

### 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, it is recommended that you contact a qualified health professional at a travel health clinic near you to find out what vaccinations and medications you might need. A list of travel clinics across Canada is available on the Public Health Agency of Canada’s Web site at [www.phac.gc.ca](http://www.phac.gc.ca).

### Public health

If you are suffering from a communicable disease upon your return to Canada, or if you have been in close contact with someone with a communicable disease, you are obligated to inform a border services officer or a quarantine officer, who can determine if you require further assessment. If you have been ill while travelling or become ill after your return to Canada, inform a Canadian doctor that you have been abroad, where you were and what, if any, treatment or medical care you have received (e.g. medications, blood transfusions, injections, dental care or surgery).

## Protecting your valuables

Before travelling outside Canada with valuable items, you may wish to take advantage of a free identification service that is available at all 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 that they can be identified for customs purposes as goods that are legally in Canada.

When you show your valuables to a 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, show your card to the 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 a 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, the CBSA does 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 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 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 the CBSA to have those repairs or alterations made outside Canada.

## Repairs or alterations to your vehicle/vessel/aircraft

If you intend to have repairs or alterations made to your vehicle/vessel/aircraft outside Canada, check with the CBSA for information 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 Canada. As a result, you may have to pay duty and the goods and services tax (GST) or harmonized sales tax (HST) on the entire value of the vehicle/vessel/aircraft when you bring it back.

No duty will apply to the value of the repairs or alterations made to your vehicle/vessel/aircraft in the United States, Mexico, Chile, Costa Rica, Israel or another Canada-Israel Free Trade Agreement beneficiary when it is re-imported into Canada; however, the GST/HST will apply.

Emergency repairs can be made to your vehicle/vessel/aircraft while you are travelling outside the country to ensure your safe return to Canada. However, to be eligible for this special provision, 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 Transport Canada's Registrar of Imported Vehicles at **1-888-848-8240**.

## **Personal exemptions**

When you return to Canada, you may qualify for a personal exemption. This allows you to bring goods of a certain value into the country without paying regular duty and taxes, except for a minimum duty that may apply to some tobacco products.

The CBSA has agreements with some provinces and territories that allow the CBSA 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 an 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 a provincial/territorial assessment. If you bring in more than the allowance for alcohol, you will have to pay the provincial/territorial assessment in the province or territory where you enter Canada, even if it is not your province/territory of residence.

The Government of Canada has agreements with New Brunswick, Nova Scotia, and Newfoundland and Labrador to collect the HST. If you live in a participating province and the value of the non-commercial goods you import is more than your personal exemption, you have to pay the HST instead of the GST, regardless of where you enter Canada. Effective July 1, 2010, the CBSA will likewise collect the HST for Ontario and British Columbia.

Except for restricted items, you can bring back any amount of goods as long as you are willing to pay the duty and taxes, as well as any provincial/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 duty and taxes. This is your personal exemption. **You must have the goods with you when you arrive in Canada 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 duty and taxes on all goods you bring in.**

### **After each absence of 48 hours or more**

You can claim up to CAN\$400 worth of goods without paying any duty and taxes. **You must have the goods with you when you arrive in Canada.** Although you can include some tobacco products and alcoholic beverages, a partial exemption may apply to cigarettes, tobacco products and manufactured tobacco. See the sections called "Alcoholic beverages" and "Tobacco products" for more details.

### **After each absence of 7 days or more**

You can claim up to CAN\$750 worth of goods without paying any duty and taxes. Although you can include some tobacco products and alcoholic beverages, a partial exemption may apply to cigarettes, tobacco products

and manufactured tobacco. See the sections called “Alcoholic beverages” and “Tobacco products” 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 left Canada but include the date you returned. Dates matter but 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 one of the following:

- a Canadian resident returning from a trip outside Canada;
- a former resident of Canada returning to live in this country; or
- a 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, the CBSA still considers you a resident of Canada. This means that you are entitled to the same exemptions as other Canadians. When you import foreign goods or vehicles for your personal use into Canada (even temporarily), you have to meet all import requirements and pay all applicable duty 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 exemption (CAN\$400) with your seven-day exemption (CAN\$750) for a total exemption of CAN\$1,150.

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 Canada or prizes that you won.

Goods you bring in for commercial use or for another person do not qualify for the exemption and are subject to applicable duty and taxes. In all cases, goods you include in your 24-hour exemption (CAN\$50) or 48-hour exemption (CAN\$400) have to be with you upon your arrival in Canada.

Except for tobacco and alcohol, goods you claim in your seven-day exemption (CAN\$750) may be shipped to your home by mail, courier or other means of transportation.

### **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;
- a total of 1.14 litres (40 ounces) of alcoholic beverages; **or**
- up to a maximum of 8.5 litres of beer or ale.

Alcoholic beverages are products that exceed 0.5% alcohol by volume. Minimum ages for the importation of alcoholic beverages, as prescribed by provincial or territorial authorities, are 18 years for the provinces of Alberta, Manitoba and Quebec and 19 years for the remaining provinces and territories.



## Note

The CBSA classifies “cooler” products according to the alcoholic beverage they contain. For example, beer coolers are considered to be beer and wine coolers are considered to be wine. Alcoholic beverages not exceeding 0.5% alcohol by volume are not considered to be alcoholic beverages.

The quantities of alcohol you can bring in 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 your personal exemption, you will have to pay both duty and taxes, as well as provincial/territorial assessments. In Nunavut and the Northwest Territories, you cannot bring in more than the quantities of alcohol allowed. For more information, contact the appropriate provincial or territorial liquor control authority **before** you arrive back in Canada.

## Tobacco products

If you are 18 years of age or over, you are allowed to bring in **all** of the following amounts of tobacco into Canada free of duty and taxes within your personal exemption:

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

## Note

If you include cigarettes, tobacco sticks or manufactured tobacco in your personal exemption, a partial exemption may only 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 duty-free shops 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 personal exemption, you will have to pay regular assessments on the excess amount. These regular assessments can include duty and taxes, as well as provincial or territorial fees. Border services officers will give an allowance for products that are marked “**CANADA DUTY PAID • DROIT ACQUITTE**” when they calculate the amounts owing.

In addition, the *Excise Act, 2001* limits the amount of tobacco products that may be imported (or possessed) by an individual for personal use if the tobacco product is not packaged and stamped “**CANADA DUTY PAID • DROIT ACQUITTE**.” The limit is currently five units of tobacco products. **One** unit of tobacco products consists of one of the following:

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

## Gifts

While you are outside 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 duty and taxes 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 duty and taxes on prizes and awards you receive outside Canada. Prizes can be declared as part of your personal exemption and duty must be paid on any excess amount. For more information, call the BIS at one of the telephone numbers listed in the section called “Additional information”.

## Paying duty and taxes

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. The CBSA also accepts debit cards at most offices. If an amount is no 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 amount 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 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\$400 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, the CBSA also collects 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 the 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 the PST if you live in a province where the CBSA has an agreement to collect the tax and you return to Canada through that province.

## Importing a marine pleasure craft

Marine pleasure crafts include any kind of vessels such as boats, fishing boats, yachts, dinghies, tenders, motorboats, sailboats and personal watercraft, as long as they are used for non commercial purposes.

All vessels imported by residents of Canada, regardless of where the vessels are licensed or registered, are subject to all applicable duty and taxes when they are first imported into Canada. If a vessel is imported through a land border crossing, it must be declared to the border services officer and the importation process will take place at that location. In the event that the vessel is imported into Canada by water, the owner must go to a designated marina and contact the telephone reporting centre at **1-888-226-7277** immediately upon arrival in Canada and follow the instructions provided by the officer. If processing cannot take place at the marina, the owner must go to the nearest CBSA office. Please ensure to have the bill of sale and proof of ownership ready to present to the officer upon request. It is recommended that the proof of the CBSA declaration or payment of duty and taxes be kept on board the vessel for future reference.

For information on the licensing and registration of vessels, please visit Service Canada’s Web site at [www.servicecanada.gc.ca](http://www.servicecanada.gc.ca) or Transport Canada’s Web site at [www.tc.gc.ca](http://www.tc.gc.ca).

## How goods qualify under NAFTA

Your goods qualify for the U.S. duty-free rate under NAFTA if the following applies:

- the goods are for your personal use; and
- the goods are marked as made in the United States, Canada or Mexico, **or**
- the goods are not marked or labelled to indicate that they were made anywhere other than in the United States, Canada or Mexico.

If you would like more information on goods eligible under NAFTA, refer to Memorandum D11-4-13, *Rules of Origin for Casual Goods Regulations*, which is available on the CBSA's Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) under "Publications and forms," or you can call the BIS at one of the telephone numbers listed 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 your goods using the lower rate.

## **Value for duty and foreign sales tax**

Value for duty is sometimes called customs value. It is the amount the CBSA uses to calculate duty on your goods, and it is generally based on the price you paid for the goods.

In most cases, the CBSA considers 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 that are still in your possession that you bought at a Canadian or foreign duty-free shop. As well, make sure you declare any repairs or alterations 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 officers are there to help you and will work out your personal exemption and any duty and taxes you owe in the way that benefits you most.

## **Making your declaration**

If you are returning to Canada by commercial aircraft, you will receive a Form E311, *CBSA Declaration Card*, to complete before you land. These cards are also used at some locations for travellers arriving by train, boat 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, an aircraft, a boat or a 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 CBSA Declaration*. **You will need your copy of this form to claim these goods; otherwise, you may have to pay the regular duty and taxes on them.**

## **CBSA services**

The CBSA has areas at most major airports where you can pay any duty or taxes you owe while waiting for your baggage to arrive.

The CBSA offers programs that streamline border clearances for pre-approved, low-risk Canadian and U.S. citizens and permanent residents travelling to Canada at major airports, highways and waterways. Refer to the section "CBSA programs for registered trusted travellers" for more detailed information.

## **CBSA programs for registered trusted travellers**

The CANPASS and NEXUS programs streamline the border clearance process for pre-approved, low-risk travellers into Canada and the United States. These programs include:

- CANPASS Air
- CANPASS Corporate Aircraft
- CANPASS Private Aircraft
- CANPASS Private Boats
- CANPASS Remote Area Border Crossing
- NEXUS

If you wish to participate in either of these programs, you must fill out an application form, undergo a security check and meet certain admissibility criteria. For information and application forms, visit [www.cbsa.gc.ca/canpass](http://www.cbsa.gc.ca/canpass) or [www.nexus.gc.ca](http://www.nexus.gc.ca) or call BIS at one of the telephone numbers listed in the section called “Additional information.”

## **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. The CBSA appreciates your cooperation.

By making your goods easily accessible for inspection, and having your receipts handy, you will be helping the CBSA to help you. It is a good idea to keep all your receipts for accommodations and purchases, and for any repairs done to, or parts bought for, your vehicle. The border services officer may ask to see them as evidence of the length of your stay and of the value of the goods or repairs.

If you disagree with the amount of duty and taxes that you have 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, border services officers may arrest an individual for an offence under the *Criminal Code* (e.g. impaired driving, outstanding arrest warrants, stolen property, abductions/kidnappings) and for infractions under other acts of Parliament (e.g. the *Customs Act*, the *Immigration and Refugee Protection 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, the CBSA 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, the CBSA 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, the CBSA imposes a penalty that you must pay before the vehicle is returned to you.

If you do not declare tobacco products and alcoholic beverages at the time of importation, the CBSA 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. You may also become ineligible for the NEXUS and CANPASS programs.

If your goods were seized and you disagree with the action taken, you can appeal by writing a letter to the CBSA within 90 days of the date of the seizure. You can find more information about the appeal process on your seizure receipt form.

## **Claiming unaccompanied goods**

When goods arrive before or after your arrival in Canada, you have 40 days to claim them by producing your copy of Form E24, *Personal Exemption CBSA Declaration*. You are required to request this form when you return to Canada (see the section called “Making your declaration” for more information). It is recommended that you retain your copy of Form E24 until you have received and accounted for all your goods.

The carrier who delivers the goods will ask you to pay the duty and taxes 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 the CBSA for a refund; or
- you can 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 for the reclassification.

## **Courier importing**

If you refuse delivery because you want to personally clear the goods through the CBSA, contact and advise the courier company. 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 the CBSA for advice on how to do this.

## **Currency and monetary instruments**

If you are importing or exporting monetary instruments equal to or greater than CAN\$10,000 (or the equivalent in a foreign currency), you must report this to the CBSA when you arrive in Canada or before you leave. This applies to either cash or other monetary instruments. For more information, please refer to the publication called *Crossing the border with \$10,000 or more?*

## **Restrictions**

The importation of certain goods is restricted in Canada. The following are some examples of these goods. Make sure you have the information you require before attempting to import these items into Canada.

## **Firearms and weapons**

You must declare all weapons and firearms at the CBSA port of entry when you enter Canada. **If not, you could face prosecution and the goods may be seized.**

For more detailed information on importing a firearm into Canada, see the publication called *Importing a Firearm or Weapon Into Canada* or call the BIS at one of the telephone numbers listed in the section called "Additional information". For information about applying for a Canadian firearms licence or a firearms registration certificate, or to obtain an *Application for an Authorization to Transport Restricted Firearms and Prohibited Firearms* (Form CAFC 679) **in advance**, please contact:

Canadian Firearms Program  
Ottawa ON K1A 0R2

Telephone: **1-800-731-4000** (toll-free in Canada and the United States)  
506-624-5380 (from all other countries)

Fax: 613-825-0297

E-mail: [cfp-pcaf@rcmp-grc.gc.ca](mailto:cfp-pcaf@rcmp-grc.gc.ca)

Web site: [www.rcmp-grc.gc.ca](http://www.rcmp-grc.gc.ca)

## **Explosives, fireworks and ammunition**

You are required to have 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](http://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 that apply to 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.

For Transport Canada requirements on the importation of any vehicle, refer to the CBSA publication *Importing a Vehicle Into Canada* which is available on the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca), or visit the Transport Canada Web site at [www.tc.gc.ca](http://www.tc.gc.ca).

Import restrictions apply to most used or second-hand vehicles that are not manufactured in the current year and are imported from a country other than the United States.

**Before** you import a vehicle, you should also contact the Registrar of Imported Vehicles. This is an agency which is contracted by Transport Canada to administer a national program to ensure that imported vehicles are brought into compliance with Canada's safety standards.

Registrar of Imported Vehicles

Telephone: **1-888-848-8240** (toll-free in Canada and the United States)  
416-626-6812 (from outside Canada and the United States)

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

## Restrictions on temporary importing

If you buy, lease, rent or borrow a vehicle while outside Canada, Transport Canada and 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 duty and federal taxes that apply.

For exceptions, please consult Memorandum D2-4-1, *Temporary Importation of Conveyances by Residents of Canada*, and Memorandum D8-1-1, *Amendments to Temporary Importation (Tariff Item No. 9993.00.00) Regulations*, which are available on the CBSA's Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca). You can also call the BIS at one of the telephone numbers listed in the section called "Additional information". The duty and taxes, as well as the Registrar of Imported Vehicles fee, are not refunded when the vehicle leaves Canada.

## 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, quantity or 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 the BIS at one of the telephone numbers listed in the section called "Additional information" or contact:

Export and Import Controls Bureau  
Foreign Affairs and International Trade Canada  
Tower C, 4th Floor  
125 Sussex Drive  
Ottawa ON K1A 0G2

Web site: [www.international.gc.ca](http://www.international.gc.ca)

## Prohibited consumer products

The *Hazardous Products Act* prohibits the importation of consumer products that could pose a danger to the public (e.g. baby walkers, jequirity beans that are often found in art or bead work). Canadian residents should be aware of consumer products that have safety requirements in Canada. Many of these safety requirements are stricter than requirements of other countries. For more information about prohibited and restricted products, contact Health Canada at:

Telephone: **1-866-662-0666** (toll-free in Canada)  
1-613-952-1014 (from all other countries)

Web site: [www.hc-sc.gc.ca](http://www.hc-sc.gc.ca)

## Food, plants, animals and related products

All food, plants, animals, and related products must be declared. Food can carry disease, such as E. coli. Plants and plant products can carry invasive alien species, such as the Asian Long-Horned Beetle. Animals and animal products can carry diseases, such as avian influenza and foot-and-mouth disease. Furthermore, certain species of plants and animals are protected under the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES) and their trade is carefully controlled. Because of these risks, the Government of Canada regulates the import of certain food, plants, animals and related products to and from Canada.

Based on emerging threats, the import requirements for food, plants, animals and related products are subject to change on a daily basis. To determine the most up-to-date import requirements for these items, refer to the Canadian Food Inspection Agency (CFIA) Automated Import Reference System (AIRS) at [www.inspection.gc.ca](http://www.inspection.gc.ca). AIRS is an automated reference tool that will lead you through a series of questions about the food, plant, animal or related product you wish to import to determine the applicable regulations, policies and import requirements.

## Note

CITES import requirements do not appear in AIRS. If you have questions about importing a CITES species, visit [www.ec.gc.ca/nature](http://www.ec.gc.ca/nature) or call the Canadian Wildlife Service at **1-800-668-6767**.

In addition to the import requirements established by the CFIA and CITES, Foreign Affairs and International Trade Canada has 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 Foreign Affairs and International Trade Canada for quantities over and above the established limits, you will have to pay duty ranging from 150% to 300% of the value of the goods.

For more information, refer to the food, plant and animal section of the CBSA's Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) or call the BIS at one of the telephone numbers listed in the section "Additional information".

## Prohibited goods

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

## Used or second-hand mattresses

You cannot import used or second-hand mattresses into Canada unless you have a certificate that verifies the mattresses have been cleaned and fumigated in the country of export. A letter, or any other document that clearly demonstrates that this requirement has been met, is acceptable if it is signed by a person qualified in cleaning and fumigating.

## Health products (prescription drugs)

In Canada, health products may be regulated differently than they are in other countries. For example, what is available without a prescription in one country may require a prescription in Canada. Canada, like many other countries, has restrictions on the quantities and types of health products that can be brought in. For more information regarding health products and their importation into Canada, please consult Health Canada's Web site at [www.hc-sc.gc.ca](http://www.hc-sc.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 Canadian Heritage:

Movable Cultural Property  
Canadian Heritage  
15 Eddy Street, 3rd Floor  
Gatineau QC K1A 0M5  
  
Telephone: 819-997-7761  
Fax: 819-997-7757  
Web site: [www.pch.gc.ca](http://www.pch.gc.ca)

## Additional information

For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada, call 204-983-3500 or 506-636-5064 (long distance charges will apply). Agents are available Monday to Friday during office hours (08:00 to 16:00 local time / except holidays). TTY (for those with hearing or speech impairments) is also available within Canada at **1-866-335-3237**.

You may obtain further information by consulting the publications (Guides and Brochures) available on the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).