



Ottawa, January 30, 2006

MEMORANDUM D2-1-1

TEMPORARY IMPORTATION OF BAGGAGE AND CONVEYANCES BY NON-RESIDENTS

This Memorandum explains the entitlements and outlines the conditions under which non-residents may temporarily import their baggage and conveyances without payment of duties.

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Legislation

Tariff Item No. 9803.00.00

Conveyances and baggage temporarily imported by a person who is not a resident of Canada for use by that person in Canada.

Most Favoured Nation Tariff	Free
United States Tariff	Free
Mexico Tariff	Free

Customs Tariff

Paragraphs 133(b) and (e) read:

133. The Governor in Council may, on the recommendation of the Minister of National Revenue, make regulations

(b) defining the expressions “baggage”, “conveyance”, “former resident”, “incidental to the international traffic of the goods”, “resident”, “temporarily” and “temporary resident” for the purposes of a tariff item of Chapter 98 of the List of Tariff Provisions;

(e) for the purposes of tariff item No. 9803.00.00,

(i) prescribing conditions under which goods or conveyances may be imported and authorizing the Minister of National Revenue to establish such conditions in specified circumstances,

(ii) limiting the quantity of any class of goods that may be imported and authorizing the Minister of National Revenue to increase those limits in specified circumstances,

(iii) limiting the length of time that imported goods or conveyances may remain in Canada and authorizing the Minister of National Revenue to extend those limits,

(iv) excluding any class of goods or conveyances from classification under that tariff item, and

(v) authorizing the Minister of National Revenue to require security for imported goods or conveyances and limit the amount and type of security that may be required.

Chapter 98

SPECIAL CLASSIFICATION PROVISIONS – NON COMMERCIAL

Note

5. Goods entitled to be classified under heading No. 98.01, 98.02, 98.03, 98.04 (other than tariff item No. 9804.30.00) or 98.05 shall be relieved from all duties, other than the customs duties imposed under Part 2 of this Act with respect to tariff item No. 9804.30.00, notwithstanding the provisions of this or any other Act of Parliament.

Regulations

REGULATIONS RESPECTING THE TEMPORARY IMPORTATION OF BAGGAGE AND CONVEYANCES BY A PERSON NOT A RESIDENT OF CANADA

Short Title

1. These Regulations may be cited as the *Non-residents' Temporary Importation of Baggage and Conveyances Regulations*.

Interpretation

2. In these Regulations,

“baggage” means the baggage referred to in section 4;
(*bagages*)

“conveyance” means any vehicle, aircraft, water-borne craft or other contrivance that is used to move persons or goods but does not include a mobile home trailer that is more than 2.6 metres in width; (*moyen de transport*)

“Minister” means the Minister of National Revenue;
(*ministre*)

“resident” means a person who, in the settled routine of that person’s life, makes his home, resides and is ordinarily present in Canada; (*résident*)

“temporary resident” means

- (a) a person who is not a resident of Canada and who resides temporarily in Canada for the purpose of
 - (i) studying at an educational institution,
 - (ii) employment for a period not exceeding 36 months, or
 - (iii) performing preclearance activities on behalf of the Government of the United States under the terms of the *Agreement between the Government of Canada and the Government of the United States of America on Air Transport Preclearance*, dated

May 8, 1974, and who produces on arrival in Canada a valid card or employment authorization issued by the Government of Canada certifying that person to be an employee of the Government of the United States performing those activities in Canada,

(b) the spouse or any dependants of a person described in subparagraph (a)(i) or (ii) and

(c) the spouse or any dependant of a person described in subparagraph (a)(iii), if the spouse or dependant produces on arrival in Canada a valid card or employment authorization issued by the Government of Canada certifying the spouse or dependant to be the spouse or dependant of a person described in subparagraph (a)(iii); (*résident temporaire*)

“visitor” means a person who is not a resident or a temporary resident and who enters Canada for a period not exceeding 12 months. (*visiteur*)

Terms and Conditions

3. A person who is not a resident may, under tariff item No. 9803.00.00 of the List of Tariff Provisions in the Schedule to the *Customs Tariff*, import baggage or conveyances for the personal use of that person in Canada if

(a) the baggage or conveyances are not used by a resident;

(b) in the case of conveyances, they are not used in Canada for

(i) moving passengers or goods for compensation or for transporting goods for sale, or

(ii) soliciting sales or subscriptions on behalf of the Canadian office of a business or on behalf of a business based in Canada;

(c) repealed (SOR/87-720);

(d) in the case of consumable goods

(i) that are imported by a person, spouse or dependant who is a temporary resident as described in subparagraph (a)(i) or (ii) or paragraph (b) of the definition “temporary resident,” they accompany that person, spouse or dependant at the time that person, spouse or dependant initially arrives in Canada,

(ii) that are imported by any other temporary resident, they accompany the temporary resident at the time that temporary resident initially arrives in Canada or at any time that that temporary resident returns to Canada after an absence abroad, and

(iii) that are imported by a person other than a temporary resident, they accompany that person at the time the person arrives in Canada;

(e) where the baggage or conveyances are imported by a visitor, the visitor declares that the visitor intends

- (i) to leave Canada on a specified date, or
- (ii) to make a series of visits to Canada within the succeeding 12 months and specifies the date on which the visitor intends to leave Canada at the end of the final visit of the visitor;

(f) in the case of baggage or conveyances other than consumable goods, the baggage or conveyances are exported from Canada or destroyed under the supervision of a customs officer before the expiration of the time limit specified in section 5; and

(g) in the case of a visitor referred to in subparagraph (e)(ii), the visitor produces, on each arrival in Canada during the period referred to in that subparagraph, the customs form issued to the visitor in respect of any baggage or conveyances that were imported on a previous visit and remained in Canada during the visitor's absence if the visitor is requested by a customs officer to do so.

4. (1) Subject to subsection (2), the baggage that a person who is not a resident of Canada may temporarily import under tariff item No. 9803.00.00 consists of any goods that the person imports for their personal use and that are appropriate for their needs and consistent with the purpose, nature and duration of their intended stay in Canada, but does not include more than

- (a) 1.5 L of wine or 1.14 L of spirits or 1.14 L of spirits and wine or 8.5 L of beer or ale;
- (b) 200 cigarettes, 50 cigars, 200 g of manufactured tobacco and 200 tobacco sticks;
- (c) 200 rounds of ammunition or, if they are for the use of that person at a meet held under the auspices of a recognized shooting or rifle association of Canada, 1,500 rounds of ammunition.

(2) Where a person, spouse or dependant who is a temporary resident as described in subparagraph (a)(iii) or paragraph (c) of the definition "temporary resident" has been absent from Canada for not less than 48 hours, the baggage that person, spouse or dependant may import under tariff item No. 9803.00.00 does not include alcoholic beverages or tobacco products.

Time Limits

5. (1) Baggage and conveyances imported under tariff item No. 9803.00.00 of the List of Tariff Provisions in the Schedule to the *Customs Tariff* may remain in Canada

(a) where they are imported by a visitor, until the earlier of

- (i) the expiration of the date that the visitor has declared, under subparagraph 3(e)(i) or (ii), the visitor intends to leave Canada, and
- (ii) 12 months after the date of importation;

(b) where they are imported by a person described in subparagraph (a)(i) of the definition "temporary resident", or by the person's spouse or dependant, until the date that that person completes their studies at an educational institution;

(c) where they are imported by a person described in subparagraph (a)(ii) of the definition "temporary resident", or by the person's spouse or dependant, the earlier of

- (i) the date the person completes their employment in Canada, and
- (ii) 36 months after the date of the person's arrival in Canada; and

(d) where they are imported by a person described in subparagraph (a)(iii) of the definition "temporary resident", or by the person's spouse or dependant as described in paragraph (c) of that definition, until the date that that person completes their employment in Canada with the Government of the United States.

(2) Notwithstanding subsection (1), where it is impossible or impracticable for a visitor or temporary resident to comply with the requirements of that subsection, the Minister may extend the length of time during which any baggage or conveyances imported under tariff item No. 9803.00.00 of the List of Tariff Provisions in the Schedule to the *Customs Tariff* may remain in Canada

(a) in the case of baggage or conveyances imported by a visitor, to any date up to 18 months after the date of importation; and

(b) in the case of baggage or conveyances imported by a temporary resident, to any date up to six months after the termination of his employment or studies, as the case may be, in Canada.

The Administrator
 Convention on International Trade in Endangered
 Species
 Canadian Wildlife Service
 Environment Canada
 Ottawa ON K1A 0H3

Telephone: (819) 997-1840

Radiocommunication and Telecommunication Apparatus

11. Industry Canada is responsible for the *Radiocommunication Act* and *Telecommunication Act*. Examples of the types of goods that are controlled under these acts include citizen band (CB) radios, amateur radios, walkie-talkies, cellular phones, and direct-to-home (DTH) satellite dishes. As a general rule, authorization to operate radiocommunication and telecommunication equipment in Canada is based on the principle that the equipment will neither cause interference to Canadian stations, nor will the equipment be protected against interference.

12. U.S. residents who are **lawful amateur radio and CB radio operators** may operate their stations while in Canada without authorization from Industry Canada. These individuals must comply with the terms and conditions of their licences as well as with Canadian radio regulations when operating in Canada. As well, the use of **DTH satellite equipment** by a U.S. lawful subscriber is permitted as the equipment is considered part of the U.S. resident's personal baggage, and may be used by the traveller while visiting Canada.

13. Visitors from any country other than the United States should contact the nearest Industry Canada regional office to obtain information on whether or not they are authorized to operate their radiocommunication or telecommunication equipment in Canada.

14. With the exception of children's toys, **walkie-talkie radio equipment** must be licensed in Canada before being operated. Walkie-talkie radios that are operated as **family radio services (FRS)** are not authorized in Canada.

15. For more information, visitors should contact one of the Industry Canada Examinations and Radio Licensing offices listed in the government section of the telephone book.

Pets

16. Dogs and cats from the United States must be accompanied by a certificate signed and dated by a veterinarian indicating that the animal has been vaccinated against rabies within the last three years. The certificate must provide sufficient description and detail to enable adequate identification. While pups and kittens under the age of three months do not require a rabies vaccination

certificate to enter Canada, they must be in good health at the time of arrival.

17. For pets imported from countries other than the United States, a quarantine period may be required. Information concerning quarantine and inspection stations may be obtained by contacting the CCRA at the address shown in paragraph 8.

Food, Animal, and Plant Products

18. Canada has complex requirements, restrictions, and limits that apply to importing meat, dairy products, fruit and vegetables, and other foodstuffs. Visitors can avoid problems by not bringing such goods into Canada. If you intend to bring animals, plants, agricultural, and food products into Canada, you should be aware that fees now apply to some inspection and quarantine services provided by the Canadian Food Inspection Agency (CFIA).

19. For more information on specific fees and import requirements **before you travel**, contact one of the following CFIA Import Service Centres (ISC):

Eastern ISC (Montréal): 7:00 a.m. to 11:00 p.m.
 (local time)

Telephone: 1-877-493-0468
 Fax: (514) 493-4103

Central ISC (Toronto): 7:00 a.m. to 12:00 p.m.
 (local time)

Telephone: 1-800-835-4486
 Fax: (905) 612-6280

Western ISC (Vancouver): 7:00 a.m. to 12:00 p.m.
 (local time)

Telephone: 1-888-732-6222
 Fax: (604) 541-3373

20. You may reach the CFIA from outside North America including Hawaii by telephone at (613) 225-2342, or on the Internet through the CFIA Import Service Centre Web site at: **www.cfia-acia.agr.ca**

Firearms

21. Changes to the *Criminal Code* and to the *Customs Tariff*, resulting from the implementation of the *Firearms Act*, will impact the importation and exportation of firearms. Before arriving in Canada, visitors with firearms should get the most up-to-date information by contacting the nearest customs office, any of the offices listed in Appendix A, or the Canadian Firearms Centre at 1-800-731-4000.

22. Visitors must be at least 18 years old to import long guns, such as rifles and shotguns. Long guns may be temporarily imported for hunting, sporting, or competition use while in Canada, for in-transit movements through Canada, or for personal protection against wildlife

in remote areas of Canada. As of January 1, 2001, a licence and annual confirmation fee have been applied to the temporary importation of these types of firearms.

23. Restricted firearms, such as most handguns, may be imported, but visitors in possession of such firearms must show customs an authorization to transport at the time of importation. These authorizations are obtained from the Chief Firearms Officer of the province into which the firearm will be imported, and should be obtained in advance of arrival in Canada. A list of Chief Firearms Officers is provided in Appendix B.

24. Visitors in possession of a restricted firearm and travelling in transit through Canada, for example, from mainland U.S.A. to Alaska, must also show customs an authorization to transport. Additional information on the importation of restricted firearms is contained in Memorandum D19-13-2, *Customs Tariff, Criminal Code, Importation of Offensive Weapons*.

25. Other firearms, such as fully automatic firearms, short barrelled handguns, or those fitted with silencers, are classified as prohibited firearms and are not allowed importation into Canada. Please note that visitors may not export prohibited firearms. Specific information on prohibited firearms can be obtained from the Canadian Firearms Centre or any Chief Firearms Officer.

Business-Related Items

26. Articles such as tape recorders, typewriters, personal computers, and similar items commonly carried by travellers for their own use while on business trips are admissible as personal baggage.

27. Goods for demonstration or exhibition, commercial samples, or articles associated with commercial lectures or presentations to be given in Canada **are not** admissible as personal baggage. Such items may be eligible under the provisions of other temporary importation legislation, if so qualified.

Non-Resident Technicians

28. Occasionally, non-residents enter Canada on a temporary basis to carry out work on behalf of a Canadian or foreign-based employer. Various special provisions enable professional and commercial goods to be imported without payment of duties but only if certain conditions are met. Travellers entering Canada under these circumstances may obtain information regarding their entitlements by contacting:

Duties Relief Programs Directorate
Customs Branch
Canada Customs and Revenue Agency
Ottawa ON K1A 0L5

Telephone: (613) 954-6878
Facsimile: (613) 952-3971

Vacation Trailers

29. Seasonal permits are available to visitors who wish to keep a vacation trailer in Canada for the season and will be in Canada frequently during that time to occupy it. The permit used for this purpose is Form E99, *Canada Customs Report*. This permit constitutes official permission to leave a trailer in Canada between visits, which is otherwise not permitted.

30. On setting up at the trailer site, the permit should be affixed to the inside of a window or other appropriate area so that it is clearly visible from the outside. While it is not necessary to present the permit to customs on exportation of the trailer at the end of the season, the unit must not remain in Canada beyond the authorized time. Vacation trailers may not be stored in Canada during the off-season unless the applicable customs assessments have been paid and the Transport Canada import provisions, outlined in Memorandum D19-12-1, *Importation of Motor Vehicles*, have been met.

Reporting of Aircraft and Vessels

General

31. The first landing of a private aircraft or vessel arriving in Canada from a foreign country has to be made at a designated place for customs reporting.

32. Form E99 will be used as a combined inward/outward report for pleasure craft. It is not necessary to present this form to customs on departure from Canada.

33. Where, due to weather conditions or other emergency, the vessel or private aircraft lands at a place which is not designated as a place for customs reporting, the operator has to report the circumstances to the nearest customs office or the Royal Canadian Mounted Police.

34. When a private vessel or aircraft arrives in Canada and has goods on board which are deemed to require control documentation, the customs inspector will issue Form E29B, *Temporary Admission Permit*, in respect of such goods, and will require the posting of a security deposit. For more information on the security deposit, refer to paragraphs 59 to 62.

35. Goods documented on Form E29B must be presented to customs for identification on the outward movement. The form will then be closed and a refund of the security deposit will be processed.

Private Aircraft

36. Pilots must land at a Canada Customs authorized Airport of Entry (AOE) and a flight plan must be filed for

all transborder flights. We do not require citizenship information on flight plans.

37. Aerodromes which are designated as an AOE with customs services available are indicated in the Aerodrome Facility Directory. ADCUS notifications on flight plans will no longer be accepted, and pilots must make their own customs arrangements by calling 1-888-226-7277 at least one hour but not more than 72 hours before flying into Canada. **Pilots are also cautioned that for flight arrivals outside of the established hours, the provision of customs service may not always be available, and if service is made available, call out charges may be levied.**

CANPASS – Private Aircraft Program

38. Travellers on a Canadian or U.S. registered private, company-owned, or small charter aircraft carrying no more than 15 passengers arriving directly from the United States, must use a telephone reporting system to receive permission from a customs or immigration officer to enter Canada. At least 1 hour but not more than 72 hours before flying into Canada, they must call 1-888-CANPASS (equates to 1-888-226-7277). **Pilots are reminded that advising CANPASS of arrival time in Canada does not fulfill their flight planning requirements, and that a flight plan must be filed for all transborder flights.**

39. For those flights commencing outside the geographical areas covered under the 1 888 CANPASS number, the following numbers are available:

Lansdowne, Ontario

Telephone: (613) 659-2598
Fax: (613) 659-4311

Hamilton, Ontario

Telephone: (905) 679-2073
Fax: (905) 308-8740

Windsor, Ontario

Telephone: (519) 257-7923
Fax: (519) 257-6458

Victoria, British Columbia

Telephone: (250) 363-0343
Fax: (250) 363-0759

40. Where, due to weather conditions or other emergency, the aircraft lands at a place that is not designated as a place for customs report, the pilot shall call 1-888-CANPASS or the nearest office of the Royal Canadian Mounted Police as soon as possible.

Military Crews

41. Flights should enter Canada via an AOE unless previously arranged with Canada Customs. ADCUS

notifications on flight plans will no longer be accepted. Military crews must always make their own arrival arrangements with the local customs office by telephone, by letter, or via HF communications (through a Wing Operations telephone patch, etc.). Agreements between Wings and local customs offices may vary, therefore, contact applicable Wing Operations for local procedures. The telephone number of the applicable local customs office may be requested using the 1-888-CANPASS number (1-888-226-7277). For those flights commencing outside the geographical areas covered under the 1-888-CANPASS number, refer to paragraph 36.

U.S. Customs

42. Flight plans to U.S. airports from Canada must include the number of U.S. and non-U.S. citizens on the flight. ADCUS is still accepted on flight plans to the U.S.; however, the ADCUS remark in the flight plan may not be sufficient notice for some U.S. airports. At least one hour advance notice of arrival must be provided. The aircraft operator is solely responsible for insuring that customs receives the notification. It may be preferable to contact the customs office by telephone to advise them directly of your estimated time of arrival. The publication called *U.S. Customs Guide for Private Flyers* outlines special arrangements and restrictions applicable to American Airports. This publication is available at a small charge from:

Department of the Treasury
U.S. Customs Service
Washington DC 20229

43. As stipulated in Memorandum D1-2-1, *Special Services*, special service charges will be assessed for customs clearance effected outside authorized hours.

44. You will find more information regarding the reporting and control of aircraft flying into and out of Canada in Memorandum D3-2-1, *International Air Traffic*.

Corporate Aircraft

45. Foreign-owned corporate aircraft may be used to transport non-resident company personnel/clientele into, out of, and within Canada without any restrictions on itinerary. All movements must be for the benefit of, or on behalf of, a non-resident of Canada, and any sales or subscriptions to be solicited must be on behalf of a business based outside of Canada. In addition, no goods or passengers may be transported for compensation, nor may goods be transported for sale.

46. Residents of Canada may accompany non-resident company personnel/clientele on movements from point to point in Canada only if their presence on board the aircraft is incidental to the primary purpose of the trip and no remuneration is involved. In other words, each movement of

the aircraft in Canada must be for the purpose of transporting or accommodating an eligible non-resident user. In any case where the aircraft is used to travel from point to point in Canada solely for the movement or accommodation of a resident, the aircraft is no longer eligible for the provisions of tariff item No. 9803.00.00 and becomes subject to assessment in the usual manner.

47. However, one-way movements into Canada to a customs-authorized airport and one-way movements out of Canada from a customs-authorized airport may be made without regard to the residential status of the passengers carried or the requirements of this Memorandum, provided no local use is made of the aircraft while it is in Canada.

Vessels

48. Some vessel-reporting stations have customs inspectors on duty during the boating season. At other stations, a telephone reporting system is utilized. Upon arrival in Canada, the operator proceeds to one of the designated stations and reports to customs, by telephone, providing full particulars of the voyage, cargo, and passengers. The customs inspector may issue an oral clearance, or if inspection or documentation is required, the inspector will proceed to the location of the vessel.

49. Further reporting at customs will not be necessary at the time of departure unless articles were documented on Form E29B at time of arrival, or if goods which required documentary control are being carried on the outward journey.

Off-Season Retention of Pleasure Boats and Motors in Canada

50. Non-resident visitors may leave their boats and motors in Canada during the off-season without payment of duties only if repair or maintenance work is to be undertaken by a bona fide marina or service outlet during that time.

51. Where the unit being repaired is of considerable size or weight, the entire package may remain in Canada (e.g., boat, motor, and trailer) even though repairs will be made to only one or more of the components. The term "repair" or "maintenance work" includes tune-up services, changing gaskets or spark plugs, lubrication, as well as major repairs.

52. Before leaving a pleasure boat in Canada for repair or maintenance work, the owner must advise the local customs office of the details and produce a copy of the work order. This document must clearly identify the unit and show the name and address of the owner, the type of work to be done, and the location where the work will be carried out.

53. Equipment left in Canada under this procedure will be documented on Form E99, suitably endorsed "for repair only." The form must show an expiry date and indicate the location where the unit is authorized to remain. The work order will be returned to the owner.

54. Form E99 is to be affixed to the pleasure boat in a manner so as to ensure that it remains clearly visible at all times, preferably on the inside right corner of the windshield, where possible.

55. In all other cases, pleasure craft left in Canada either for storage purposes or beyond the season of use must be formally accounted for at customs, and all duties must be paid. Boat and water-craft trailers are considered vehicles for Transport Canada purposes and in these circumstances must meet the Transport Canada requirements outlined in Memorandum D19-12-1.

56. Owners are advised that operational checks are made from time to time at marina and service outlet locations. Pleasure craft, on which duties have not been paid and remaining in Canada without benefit of Form E99, may be seized and forfeited under the *Customs Act*.

Documentation (Accounting)

57. Goods admissible under the *Non-residents' Temporary Importation of Baggage and Conveyances Regulations* may be reported orally at the time of arrival when imported personally by travellers arriving in Canada by private conveyance. Generally, no accounting will be required, and the traveller may proceed without the need for an accounting document.

58. Documentation must be issued by customs in all cases where the traveller intends to make a series of visits during a given period and leave goods in Canada between visits. Form E99 will be used for this purpose and will serve as a receipt for the traveller. There is no requirement to present Form E99 at customs at the time of final departure. However, it should (with the exception of permits affixed to vacation trailers, conveyances, and pleasure boats) be kept readily available at all times as proof of legal importation of goods for which it has been issued. Goods described on Form E99 must be exported from Canada no later than the date shown on the form.

Security Deposits

59. At the time of importation of a conveyance or baggage into Canada, a security deposit may be required at the discretion of the customs inspector to ensure that all of the conditions of importation will be complied with. While a security deposit may be in an amount equal to the duties otherwise payable on the goods, a nominal amount is often satisfactory. Normally, security deposits are not required when visitors enter Canada for short periods of time for holiday or leisure purposes.

60. When a security deposit is deemed necessary for goods temporarily imported, the customs inspector will issue Form E29B as a control document. Any such security in the

form of cash or certified cheque is refunded to the traveller by means of a Government of Canada cheque, which is forwarded by mail after the items are exported from Canada under customs supervision. While it is not necessary to export the items at the same customs office at which importation was made, Form E29B must be presented to customs along with the goods for comparison and acquittal. The traveller will be given the receipt copy of the duly acquitted Form E29B.

61. As an alternative to Form E29B and the posting of a security deposit for goods at the time of arrival, importers may obtain an A.T.A. Carnet in their country of domicile prior to arrival in Canada. An A.T.A. Carnet may be obtained in participating countries through the local Chamber of Commerce or its affiliated associations. When a valid A.T.A. Carnet is presented by the importer at the time of arrival, no further documentation or security is required. Additional information is contained in Memorandum D8-1-7, *Use of Carnets for the Temporary Admission of Goods*.

62. Canada is also a contracting party to the Customs Convention on the Temporary Importation of Private Road Vehicles. In accordance with the Convention, an international form called *Carnet de passages en douane* can be used instead of Form E29B, when a non-resident imports a private road vehicle for health or pleasure purposes for a temporary period not exceeding one year. The form is available in the importer's country of domicile through automobile clubs and other authorized outlets.

In-Transit Travel Through Canada

63. From time to time, non-residents have occasion to personally transport their household effects, tools of trade, or similar items in transit through Canada. In such instances when these goods are not intended for use in Canada, the traveller is advised to prepare, in advance, a list in triplicate of all the in-transit goods, indicating values and serial numbers where applicable. If it is not practical to seal the vehicle, consumable goods intended for use outside of Canada should be packed in containers that can be corded and sealed by customs at the time of arrival.

64. In cases where a security deposit is required, the original copy of the inventory will be attached to a copy of Form E29B, and the remaining two will be attached to the copies of the form given to the traveller. The traveller will present one of these to customs upon leaving Canada.

TEMPORARY RESIDENTS

65. A temporary resident is defined as a person who is not a resident of Canada and who resides temporarily in Canada for the purpose of:

- (a) study at an educational institution;

- (b) employment for a period not exceeding 36 months; or

- (c) performing preclearance activities on behalf of the Government of the United States of America;

and includes the spouse and dependants of the person.

66. Persons in this category (other than Canadian citizens) must produce documentary evidence from Citizenship and Immigration Canada as to their status prior to being accorded the benefits of a temporary resident.

67. Except for Canadian citizens, non-residents who enter Canada as students will be issued Form IMM 1208, *Student Authorization*, by Citizenship and Immigration Canada. This form is prenumbered and will have the address or name of the recognized institution of learning as well as the student's home address and temporary Canadian address. This information will be recorded on any CCRA document completed by a customs inspector.

68. Non-resident students who are authorized to work in Canada and accept employment between semesters will be issued Form IMM 1102, *Employment Authorization*. All pertinent information including the form number will be recorded on any CCRA document completed by a customs inspector.

69. Prior to arrival in Canada, temporary residents are advised to prepare a listing in duplicate of all items to be imported temporarily, indicating the approximate values and serial numbers where applicable. Form E29B, if required, will be issued at the time of arrival with a copy of the list attached. Normally, E29B forms issued will be valid only for the short time required by temporary residents to arrive at their inland destination where the appropriate documentation will be issued by the local customs office. The importer may be required to present the articles at the time Form E29B is renewed.

70. Customs documents issued at inland offices for goods imported temporarily will be valid for the same period as the traveller's form issued by Citizenship and Immigration Canada.

71. On initial arrival in Canada, a temporary resident may claim free importation of alcoholic beverages, tobacco products, and food in the appropriate quantities. However, the following limits apply to meat, dairy, and poultry products per person:

- (a) two dozen eggs;

- (b) CAN\$20 worth of dairy products, such as milk, cheese, and butter;

- (c) three kilograms of margarine; and

- (d) twenty kilograms of meat and meat products, including turkey and chicken. Within the 20 kilograms limit, further restrictions apply as follows: a maximum

of 1 whole turkey or 10 kilograms of turkey products; and a maximum of 10 kilograms of chicken. All meat and meat products have to be identified as products of the U.S.A.

72. Non-consumable items, household and personal effects are admissible on a temporary basis if all items are to be exported at the conclusion of the stay.

73. In order to minimize security requirements, it is suggested that, where possible, temporary residents, other than United States preclearance personnel, obtain a letter of undertaking from the president, vice-president, secretary treasurer, or other comparable authority of the firm or employing organization. This letter should guarantee that all of the conditions of importation will be complied with, and that any duties which become payable will be paid on behalf of the employee.

74. Vehicles, whether owned or leased, brought into Canada by temporary residents for an extended period are generally documented on Form E99, or on Form E29B if a security deposit is required. These vehicles are not required to comply with Transport Canada requirements or to be registered with the Registrar of Imported Vehicles, as long as the importer remains classified as a temporary resident. If a temporary resident is required to license the vehicle in Canada, Form 13-0132, *Vehicle Import Form – Form 1*, will be issued. This form must be presented to the provincial motor vehicle licensing bureau in order to obtain licence plates in Canada.

75. After the initial arrival to take up residence in Canada, temporary residents, other than United States preclearance personnel, may not claim free importation of alcoholic beverages, tobacco products, or other consumable items under these regulations. Such commodities may, however, be entered under the personal exemption items of the *Customs Tariff*, where so qualified (tariff item Nos. 9804.10.00, 9804.20.00, 9804.30.00, and 9804.40.00).

76. Non-consumable items (durable, identifiable goods) may be imported by temporary residents after their initial arrival. However, in order to avoid the posting of security deposits for long periods of time, goods imported after the initial arrival should be kept to a minimum.

APPLICATION FOR PERMANENT RESIDENT STATUS

77. Temporary residents, who intend to change their status with Citizenship and Immigration Canada or to work in Canada for more than three years, must notify the CCRA immediately, as their importation rights might be affected. For example, a temporary resident who makes application for permanent resident (landed immigrant) status or to work in Canada for more than three years is then classified as a “settler” for customs purposes, and is no longer eligible to import goods on a temporary basis as a temporary resident.

Refer to Memorandum D2-2-1, *Settlers’ Effects – Tariff Item No. 9807.00.00*, for information on the entitlements available to settlers.

UNITED STATES PRECLEARANCE PERSONNEL

78. Unique customs benefits and clearance procedures apply to United States preclearance personnel, their spouses and dependants, for the entire duration of the posting in Canada.

79. On first arrival in Canada, after primary inspection, the U.S. employee is to be referred to the immigration office to be issued an employment authorization.

80. All of the standard customs entitlements pursuant to tariff item No. 9803.00.00 are to be extended with respect to any **durable** household and personal effects temporarily imported. However, except for Form E99 and Form 13-0132 for each vehicle imported, no customs accounting/control documents or security deposits are required. The standard allotments of alcohol, tobacco, and consumable goods also apply to each person of legal age.

81. Durable goods imported temporarily may remain in Canada for personal use for the duration of the posting in Canada. The usual three-year time limit that applies to temporary employment in Canada does not apply to U.S. personnel and their families.

82. After the initial arrival, and at the request of the U.S. employee, the Department of Foreign Affairs and International Trade will issue individual identification cards for the use of each employee, spouse, and dependant, respectively.

83. The extension of customs benefits on each re-entry into Canada after a trip abroad is conditional upon presentation of this card or a valid immigration document clearly identifying the holder.

84. Unlike other categories of temporary residents returning from a short trip abroad, U.S. personnel and their families may claim duty- and tax-free importation of accompanying consumable goods under tariff item No. 9803.00.00 including the standard allotments of alcohol and tobacco products when the duration of absence is **less than** 48 hours.

85. When the duration of absence is **48 hours or more**, consumable goods including alcohol and tobacco products may **not** be claimed under tariff item No. 9803.00.00 but are admissible instead under tariff item No. 9804.10.00, 9804.20.00, 9804.30.00, or 9804.40.00, as the case may be.

86. Agricultural and import limits apply in the usual manner to meat and dairy products, regardless of the duration of the trip abroad.

PENALTY INFORMATION

87. Failure to comply with the terms and conditions of temporary importation may result in the seizure and forfeiture of baggage or conveyances.

ADDITIONAL INFORMATION

88. For more information or to get clarification on customs requirements, contact the nearest regional customs office listed in Appendix A.

APPENDIX A**REGIONAL CUSTOMS OFFICES****Atlantic Region**

5th floor, CIBC Building
1809 Barrington Street
Halifax NS B3J 3K8

Telephone: 1-800-461-9999
Fax: (902) 426-5042

Quebec Region

8th floor, 400 Place d'Youville
Montréal QC H2Y 2C2

Telephone: 1-800-461-9999

Northern Ontario Region

3rd floor, 2265 St. Laurent Boulevard
Ottawa ON K1G 4K3

Telephone: 1-800-461-9999

Southern Ontario Region

Peace Bridge Plaza
60 Walnut Street
Fort Erie ON L2A 5N7

Telephone: (905) 994-6330
Fax: (905) 994-6339

Greater Toronto Area

303-6725 Airport Road
Mississauga ON L4V 1V2

Telephone: 1 800 461-9999
Fax: (905) 676-3574

Windsor/St. Clair

P.O. Box 1655
Windsor ON N9A 7G7

Telephone: (519) 257-6400
Fax: (519) 257-6333

3rd floor, 1 Front Street West
P.O. Box 10, Station A
Toronto ON M5W 1A3

Telephone: (416) 973-6423
Fax: (416) 954-8337

Prairie Region

Main floor, Federal Building
269 Main Street
Winnipeg MB R3C 1B3

Telephone: (204) 983-3758
Fax: (204) 983-8849

Pacific Region

607-333 Dunsmuir Street
Vancouver BC V6B 5R4

Telephone: (604) 666-0760
Fax: (604) 666-1876

APPENDIX B**CHIEF FIREARMS OFFICERS AND THE OFFICE OF THE REGISTRAR****Newfoundland (Federal)**

Office of the Chief Firearms Officer
 Department of Justice
 Suite E100
 Prince Charles Building
 120 Torbay Road
 St. John's NF A1A 2G8

Telephone: (709) 772-2876
 Fax: (709) 772-3202

Nova Scotia (Provincial)

Chief Firearms Officer
 Private Security Industry Programs
 Ground Floor
 5151 Terminal Road
 P.O. Box 7
 Halifax NS B3J 2L6

Telephone: (902) 424-6689
 Fax: (902) 424-4308

New Brunswick (Provincial)

Chief Firearms Officer
 Law Enforcement Division
 Department of the Solicitor General
 495 Prospect Street West
 P.O. Box 6000
 Fredericton NB E3B 5H1

Telephone: (506) 453-3775
 Fax: (506) 457-3521

Prince Edward Island (Provincial)

Office of the Chief Firearms Officer
 Department of Community Services and
 Attorney General
 P.O. Box 2000
 Charlottetown PE C1A 7N8

Telephone: (902) 368-5536
 Fax: (902) 368-5198

Quebec (Provincial)

Chief Firearms Officer
 Sûreté du Québec
 10th floor
 1681 Parthenais Street
 Montréal QC H2K 4S8

Telephone: (514) 598-4584
 Fax: (514) 596-3571

Ontario (Provincial)

Chief Firearms Officer
 Ministry of the Solicitor General
 777 Memorial Avenue
 Orillia ON L3V 7V3

Telephone: (705) 329-7662
 Fax: (705) 329-5623

Manitoba (Federal)

Chief Firearms Officer
 Department of Justice
 Unit 1
 1680 Ellice Avenue
 Winnipeg MB R3H 0Z2

Telephone: (204) 984-0715
 Fax: (204) 984-0670

Saskatchewan (Federal)

Chief Firearms Officer
 1405 Albert Street
 Regina SK S4R 2R8

Telephone: (306) 780-5912
 Fax: (306) 780-7400

Alberta (Federal)

Chief Firearms Officer
Suite 720
10909 Jasper Avenue
Edmonton AB T5J 3L9

Telephone: (780) 495-7799
Fax: (780) 495-7970

Northwest Territories (Federal)

Federal Chief Firearms Officer Services
RCMP
2nd floor, Centre Square Mall
5022 49th Street
P.O. Box 1859
Yellowknife NT X1A 2P4

Telephone: (867) 920-8395
Fax: (867) 920-8389

Nunavut (Federal)

Chief Firearms Officer – Nunavut
Suite 720
10909 Jasper Avenue
Edmonton AB T5J 3L9

Telephone: (780) 495-7789
Fax: (780) 495-2008

British Columbia (Provincial)

Chief Firearms Officer
Security Programs Division
Ministry of the Attorney General
2nd floor
2881 Nanaimo Street
P.O. Box 9217, Station Provincial Government
Victoria BC V8W 9J1

Telephone: (250) 356-6380
Fax: (250) 356-9169

Yukon (Federal)

Chief Firearms Officer
Department of Justice
P.O. Box 5300
Whitehorse YT Y1A 2C6

Telephone: (867) 667-5969
Fax: (867) 393-6209

Office of the Registrar

Canadian Firearms Centre
Central Processing Site
P.O. Box 1200
Miramichi NB E1N 5Z3

Telephone : (506) 624-5380

(Canada and U.S.A. only):

Telephone : 1-800-731-4000
Fax: 1-800-411-0622

REFERENCES

<p>ISSUING OFFICE –</p> <p>Trade Policy and Interpretation Directorate Customs Branch</p>	<p>HEADQUARTERS FILE –</p> <p>HS9803-0</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i>, tariff item No. 9803.00.00, Paragraphs 133(b) and (e), and Chapter 98, Note 5 – Special Classification Provisions – Non Commercial (SOR/94-784), SOR/96-370, SOR/87-720</p>	<p>OTHER REFERENCES –</p> <p>D1-2-1, D2-2-1, D3-2-1, D8-1-1, D8-1-7, D19-4-2, D19-13-2</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D2-1-1, February 9, 2001</p>	

**Services provided by the Canada Border Services Agency
are available in both official languages.**

