



Ottawa, March 3, 2011

MEMORANDUM D2-2-3

In Brief

IMPORTATION OF GOODS BY SEASONAL RESIDENTS

1. Paragraphs 10 and 11 have been interchanged to provide a more orderly flow of information.
2. Form titles have been corrected.
3. The name of the issuing office as been updated.





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MEMORANDUM D2-2-3

IMPORTATION OF GOODS BY SEASONAL RESIDENTS

This memorandum outlines and explains the conditions under which seasonal residents may import goods without the payment of duties.

Legislation

Tariff Item No. 9829.00.00

Household furniture and furnishings for a seasonal residence, excluding construction materials, electrical fixtures or other goods permanently attached to or incorporated into a seasonal residence; tools and equipment for the maintenance of a seasonal residence;

The foregoing, on condition that:

- (i) the goods are imported by a person who is not a resident of Canada and who owns or leases for not less than three years a residence in Canada for seasonal use, other than a time-sharing residence, trailer or mobile home;
- (ii) the person is entitled to only one importation under this tariff item;
- (iii) the goods are for the personal use of that person or their family and are not for any commercial, industrial or occupational purpose;
- (iv) the goods are owned, possessed and used by that person or their family before their first arrival in Canada to occupy the seasonal residence;
- (v) the goods are not sold or otherwise disposed of in Canada for at least one year after the date of their importation; and
- (vi) the goods accompany the seasonal resident at the time of the seasonal resident's first arrival in Canada to occupy the seasonal residence or, if not imported at the time of first arrival in Canada, are, at that time, described and listed on a customs accounting document as goods to follow.

Statutory Instrument

Order Respecting the Remission of Taxes Imposed Under Division III OF Part IX and any Other Part of the Excise Tax Act, Paid or Payable on the Importation of Goods by Seasonal Residents

Short Title

1. This Order may be cited as the *Seasonal Residents' Remission Order, 1991*.

Interpretation

2. In this Order,

“duties” [Repealed, SI/98-20, s. 2]

“household effects” means furniture and goods that are found in a home, and tools and equipment that are used in the maintenance of a home, but does not include construction material, electrical fixtures or any other goods that are permanently attached or incorporated into a home; (*effets domestiques*)

“seasonal resident” means a person who is not a resident of Canada and who leases for not less than three years or who owns, for seasonal use, a residence in Canada, other than a time-sharing residence or a mobile home. (*résident saisonnier*)

Remission

3. (1) Subject to subsection (2) and section 4, remission is hereby granted of the taxes imposed under Division III of Part IX and any other part of the *Excise Tax Act*, paid or payable on the importation of household effects by a seasonal resident where the household effects:

(a) are imported for the personal use of the seasonal resident or the seasonal resident's family and are not for any commercial, industrial, occupational or other purpose;

(b) are owned by the seasonal resident or the seasonal resident's family and have been in the possession of and use of the seasonal resident or the seasonal resident's family before the seasonal resident's first arrival in Canada to occupy the seasonal residence; and

(c) are not sold or otherwise disposed of in Canada for at least one year after their importation.

(2) A seasonal resident is entitled to only one remission under this Order.

4. (1) Subject to subsection (2), a seasonal resident's household effects shall be imported at the time of the first arrival in Canada of the seasonal resident and shall be listed on a customs accounting document.

(2) Where household effects that are listed on a customs accounting document referred to in subsection (1) are not imported at the time of the first arrival in Canada of the seasonal resident, the household effects shall be identified on that customs accounting document as household effects that are to follow.

GUIDELINES AND GENERAL INFORMATION

Permanent Importations

1. No import assessments are payable on seasonal residents' effects classified under the provisions of tariff item No. 9829.00.00. The goods are free of duty under the *Customs Tariff*, and the *Seasonal Residents' Remission Order, 1991* remits any goods and services tax (GST) and excise taxes otherwise payable.

2. To obtain the benefits of tariff item No. 9829.00.00 and the remission order, seasonal residents must provide, **at the time of first arrival to occupy the seasonal residence**, proof of ownership of a seasonal residence or of a minimum three-year lease, as well as a detailed list of all the household goods being imported or to be imported. The list should indicate the description and serial number, if any, and the value of each item.

3. Goods imported by seasonal residents will be documented on Form B4, *Personal Effects Accounting Document*. Goods which the seasonal resident does not import at the time of initial arrival must also be declared and listed on Form B4 at the time of initial arrival, as "Goods to follow."

4. Form B4 should be kept by the importer as proof of lawful importation and in order to obtain release of "goods to follow" when they are imported later.

5. Seasonal residents may claim goods under tariff item No. 9829.00.00 only once in a lifetime, and goods imported under this provision are considered to be permanently imported.

6. The term "seasonal residence" does not include a trailer, mobile home, time-share residence, or any residence that is shared with a resident of Canada. However, a seasonal residence is not restricted to only a cottage, camp or chalet. It can include a more permanent or elaborate

structure such as a house or condominium, but **only if** it is for the exclusive use of the seasonal resident and their family members, and on condition that it is not rented or leased to others during the seasonal resident's absence.

7. Similarly, the term "seasonal use" is not restricted to a particular season of the year or to any particular frequency of visits. Provided the seasonal resident remains a non-resident of Canada within the meaning of tariff item No. 9803.00.00 (Memorandum D2-1-1) and does not reside in Canada on a permanent basis, any periodic use of the seasonal residence is considered to fall within the meaning of "seasonal use" for the purposes of tariff item No. 9829.00.00.

Temporary Importations

8. As visitors to Canada, seasonal residents are also eligible for temporary importation benefits under tariff item No. 9803.00.00 (Memorandum D2-1-1). Goods and recreational equipment may be brought in for personal use for the duration of each visit. These goods must be taken out of Canada on or before the expiration of the visit in each case, unless the seasonal resident qualifies under paragraph 9 and obtains a Form E99, *CBSA Report*.

9. Form E99 is required if goods and conveyances are to be left in Canada between visits. This applies only when the importer intends to make a series of visits during the regular occupancy period and can specify the dates involved. The goods must be exported on or before the end of the final visit, as shown by the expiry date on Form E99. Form E99 may not be used to store goods or conveyances in Canada.

10. Form E99, when issued for a conveyance, should be affixed to the conveyance so that it remains visible at all times. For other goods, the importer should keep the form on hand at all times as proof of legal importation.

11. Similarly, if the seasonal resident provides a copy of a work order, Form E29B, *Temporary Admission Permit* may be issued to allow a boat, motor, and trailer to remain in Canada during the off-season at a marina or service outlet for repair or maintenance purposes.

12. In all other cases, goods and conveyances imported temporarily must be taken out of Canada when the visit or last visit of the season ends, or the importer must pay all import assessments and comply with all import requirements. Goods and conveyances in this category may not be stored in Canada.

Penalty Information

13. Any seasonal resident who makes a false declaration or diverts goods to a use other than that for which they were imported, without payment of duties, is subject to the penalties provided for in the *Customs Act*.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Traveller Border Programs Division Border Programs Directorate Programs Branch</p>	<p>HEADQUARTERS FILE –</p> <p>H.S. 9829-0</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i> Tariff Item Nos. 9829.00.00 and 9803.00.00 Order in Council P.C. 1991-985, May 30, 1991</p>	<p>OTHER REFERENCES –</p> <p>D2-1-1</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D2-2-3, January 30, 2006</p>	

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

