



Ottawa, September 11, 2007

MEMORANDUM D2-6-5

In Brief

DOCUMENTATION OF GOODS FOR TEMPORARY EXPORTATION

1. This memorandum has been updated to reflect current organizational information.
2. The attachments of Form Y38, *Identification of Articles for Temporary Exportation* and the Y38-1, *Label for Identification of Articles for Temporary Exportation*, have been removed from this memorandum.
3. Additional revisions to the text do not affect or change any of the existing policies or procedures contained in this memorandum.



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DOCUMENTATION OF GOODS FOR TEMPORARY EXPORTATION

This memorandum outlines the conditions under which goods being temporarily exported by individuals may be documented to facilitate their reimportation into Canada.

GUIDELINES AND GENERAL INFORMATION

1. Canadian residents may temporarily export personal effects for use on trips abroad.
2. On returning to Canada, it is the individual's responsibility to establish that such items were initially taken out of Canada and were not acquired abroad. To assist individuals in meeting this requirement, certain goods may be documented on an identification card before leaving Canada. At the time of reimportation, the border services officers will accept this identification card as satisfactory evidence of the origin of the goods. This procedure is optional and is provided free of charge at the Canada Border Services Agency (CBSA) offices across Canada. For the Directory of CBSA offices, please visit the CBSA Web site or call the Border Information Service (BIS) line within Canada at **1-800-461-9999** or from outside Canada at 204-983-3500 or 506-636-5064.
3. Personal effects subject to temporary exportation may be presented for identification at a CBSA office any time prior to the individual's departure from Canada.
4. A border services officer will examine and identify the goods prior to exportation. The articles will be documented on a wallet-sized card called Form Y38, *Identification of Articles for Temporary Exportation*. The individual will then be asked to sign the declaration on the front of Form Y38, certifying that the goods listed were, to the best of his or her knowledge, either produced in Canada or lawfully imported into Canada. Individuals are not required to produce sales receipts or other proof of lawful purchase or importation when issuing Form Y38.
5. A properly completed Form Y38 indicates that the individual presented the goods to the CBSA before leaving Canada. Since there is no expiry date on the form, it may be retained and used by the individual for as long as it remains legible.
6. Goods that have been documented on Form Y38 must not be advanced in value, improved in condition, combined with any other article, or have changed ownership while

abroad. Information on the documentation of goods exported for such purposes is contained in Memorandum D8-2-1, *Canadian Goods Abroad*.

7. In order for an item to be documented on Form Y38, it must be uniquely identifiable. An article is "uniquely identifiable" only when it can be distinguished from similar articles by a serial number or other distinctive, permanently affixed marking. The serial number or other identifiable mark will be recorded on Form Y38 along with the make and model numbers. Note that make and model number alone are not sufficient to identify the article.

Jewellery and Other Non-identifiable Goods

8. Certain articles, such as golf clubs, skis, and musical instruments, may not have a serial number to make the goods uniquely identifiable. In such cases, the CBSA will offer the individual the option of affixing a Y38-1, *Label for Identification of Articles for Temporary Exportation*, to the article for identification purposes. The individual may attach the Y38-1 label to the article in an inconspicuous place so as not to detract from the article's appearance. Once attached, the label cannot be removed without its destruction.
9. The Y38-1 label has a unique identity number that serves as a serial number, and will be recorded by the border services officer on Form Y38 in the Licence or Serial No. field. The description and make of the article will also be noted on the form. The Y38-1 label is used only in conjunction with Form Y38.
10. Most jewellery items, with the exception of watches having serial numbers and original pieces of jewellery that are numbered by the manufacturer, are not uniquely identifiable. Since the Y38-1 label is unsuitable for use with items such as jewellery, individuals taking valuable pieces of jewellery or other similarly non-identifiable articles abroad should be aware that the CBSA will not document such goods on Form Y38. If an individual wishes to take steps to avoid unnecessary delays and facilitate reimportation of these articles, an appraisal report should be obtained from a qualified gemmologist, jeweller, or insurance appraiser, together with a signed and dated photograph of the jewellery. This should be accompanied by written certification that the jewellery in the photograph is the same jewellery identified in the appraisal reports. Individuals should be aware that this appraisal documentation may be expensive to obtain.

11. Jewellery is a sensitive commodity given special attention during CBSA clearance. Individuals who are unable or unwilling to obtain documentation should consider leaving such jewellery in Canada to avoid problems when they return.

Issuance of Form Y38 to Canadian Forces Personnel

12. In order to overcome difficulties encountered in issuing Form Y38 to Canadian Forces personnel proceeding abroad from isolated units not in the area of a CBSA office, arrangements have been made whereby Canadian Forces Military Police will examine articles requiring identification, and issue an identification document. This document is usually in the form of a letter signed by a military official. The border services officers will accept

such certification as valid and issue Form Y38 on the understanding that the articles identified in the military document are not readily available for examination.

Commercial Goods Hand-Carried by an Individual

13. Commercial or business-related goods hand-carried by an individual may also be documented on Form Y38. This includes items such as computers, cellular telephones, and tools.

Penalty Information

14. The *Customs Act* provides for penalties if any false declaration is made upon the exportation or importation of goods.

REFERENCES

ISSUING OFFICE – Air and Marine Division People Programs Directorate Admissibility Branch	HEADQUARTERS FILE –
LEGISLATIVE REFERENCES – <i>Customs Tariff</i> , tariff item Nos. 9813.00.00 and 9814.00.00	OTHER REFERENCES – D8-2-1
SUPERSEDED MEMORANDA “D” – D2-6-5, February 17, 2006	

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

