



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

# Information for Visitors to Canada and Seasonal Residents



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Canada

This information is an overview of the laws, restrictions and entitlements that affect visitors to Canada and seasonal residents. The information in this publication was accurate at the time it was published. We make every effort to provide updates in a timely manner; however, legislative provisions and requirements may change at any time. The various acts and laws that govern trade and traveller requirements, the importation and exportation of goods, and food, plant and animal inspection take precedence and should be consulted for precise information.

La version française de cette publication est intitulée  
*Renseignements pour les visiteurs au Canada et les résidents  
saisonniers.*

## At Your Service

With a workforce of more than 12,000 public servants, the Canada Border Services Agency (CBSA) provides services at 1,183 service points across Canada and 39 locations abroad. At over 60 land border crossings and 9 international airports, we operate on a 24/7 basis. We administer more than 90 acts and regulations on behalf of other Government of Canada departments and agencies, as well as international agreements.

The CBSA delivers innovative border management through a network of dedicated professionals who work strategically with domestic and international partners to ensure Canada remains secure and responsive to new and emerging threats. We also intercept, detain and remove those persons who pose a threat to Canada or who have been determined to be inadmissible.

Border services officers are at Canada's ports of entry to serve you when you arrive in Canada. We are committed to providing efficient, courteous service. At designated bilingual offices, we will serve you 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) line. The BIS telephone numbers can be found 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 non-resident visitor or a foreign national visitor to Canada and your stay will not exceed one year. It provides information on the goods you can import when you come for a visit and also describes a special benefit that applies if you own a residence in Canada for seasonal use or lease one for a minimum period of three years.

If you are planning to study or work in Canada, contact the nearest Canadian embassy or consulate and ask for the publication called *Entering Canada to Study or to Work* or select "Publications and forms" on our Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

If you are moving to Canada permanently for the first time, or will be temporarily employed in Canada for more than three years, ask for a copy of the publication called *Settling in Canada* or select "Publications and forms" on our Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

Please note that the information in the section called "Visitors to Canada" also applies to seasonal residents.

## Visitors to Canada

### Arriving in Canada

Our border services officers are at the ports of entry to ensure that people entering Canada respect Canadian laws. They are authorized to examine people and goods entering Canada to determine their admissibility. Their goal is to facilitate the entry of legitimate travellers and goods as quickly as possible.

When you enter Canada, a border services officer may ask to see your passport and a valid visa, when necessary. If you are a citizen of the United States, you do not need a passport to enter Canada; however, you should carry proof of your citizenship such as a birth certificate, certificate of citizenship or naturalization or a Certificate of Indian Status, as well as a photo ID. If you are a permanent resident of the United States, you must bring your permanent resident card (i.e. green card) with you. For more information on admissibility into Canada, read the fact sheet called *Managing Access to Canada*. It is available on our Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

## Bringing children into Canada

Border services officers are on alert for children who need protection. Children under the age of 18 are classified as minors and are subject to the same entry requirements as any other visitor to Canada.

We will conduct a more detailed examination of minors entering Canada without proper identification or those travelling in the company of adults other than their parents or legal guardian(s). This additional scrutiny helps ensure the safety of the children.

Minors travelling alone must have proof of citizenship and a letter from both parents detailing the length of stay, providing the parents' telephone number and authorizing the person waiting for them to take care of them while they are in Canada.

If you are travelling with minors, you must carry proper identification for each child such as a birth certificate, passport, citizenship card, permanent resident card or Certificate of Indian Status.

If you are divorced or separated, you should carry with you copies of the legal custody agreements for your children. If you are travelling with minors and you are not their parent/guardian, you should have written permission from the parent/guardian authorizing the trip. The letter should include addresses and telephone numbers of where the parents or guardian can be reached and identify a person who can confirm that the children are not being abducted or taken against their will.

If you are travelling with a group of vehicles, make sure you arrive at the border in the same vehicle as your children, to avoid any confusion.

## Personal baggage

As a visitor, you can bring certain goods into Canada for your own use as "personal baggage." Personal baggage includes clothing, camping and sports equipment, cameras, tape recorders and personal computers. It also includes vehicles, private boats and aircraft.

You must declare all goods when you arrive at the CBSA port of entry. Border services officers do conduct examinations of goods being imported or exported to verify declarations. If you declare goods when you

arrive and take them back with you when you leave, you will not have to pay any duty or taxes. These goods cannot be used by a resident of Canada or on behalf of a business based in Canada, be given as a gift to a Canadian resident or disposed of or left in Canada.

The border services officer may ask you to leave a security deposit for your goods, which will be refunded to you when you export the goods from Canada. Should this occur, we will issue a Form E29B, *Temporary Admission Permit*. We will keep a copy and give you one for your records. When you leave Canada, present your goods and your copy of Form E29B to the border services officer. We will give you a receipt copy of the form and refund your security deposit by mail.

## Alcohol and tobacco

If you meet the minimum age requirements of the province or territory where you enter Canada, you can include limited quantities of alcoholic beverages in your personal entitlement. These items **must** accompany you on your arrival.

Minimum ages for the importation of alcoholic beverages as prescribed by provincial or territorial authority, are 18 years for Alberta, Manitoba and Quebec, and 19 years for Yukon, Northwest Territories, Nunavut, British Columbia, Saskatchewan, Ontario, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

## 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;
- 1.14 litres (40 ounces) of liquor;
- a total of 1.14 litres (40 ounces) of wine and liquor; **or**
- 24 x 355 millilitre (12 ounces) cans or bottles (maximum of 8.5 litres) of beer or ale.

### Note

We classify “cooler” products according to the alcoholic beverage they contain. For example, beer coolers are considered to be beer, wine coolers are

considered to be wine. We do not consider beer and wine products not exceeding 0.5% alcohol by volume to be alcoholic beverages.

You can bring in more than the free allowance of alcohol except in Nunavut and the Northwest Territories. However, the quantities 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 the free allowance, you will have to pay both customs and provincial or territorial assessments. For more information, check with the appropriate provincial or territorial liquor control authority **before** coming to Canada.

### **Tobacco products**

You are allowed to bring in **all** of the following amounts of tobacco into Canada without paying duty:

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

You may bring in additional quantities but you will have to pay full duty and taxes on the excess amount. If you plan a side trip abroad during your visit, you must be out of Canada for at least 48 hours to be eligible to claim these entitlements again.

### **Currency and monetary instruments**

If you are importing or exporting monetary instruments equal to or greater than CAN\$10,000 (or its equivalent in a foreign currency), whether in cash or other monetary instruments, you must report it to the CBSA when you arrive or before you leave Canada. For more information, ask for a copy of the publication called *Crossing the Border with \$10,000 or More?* or select "Publications and forms" on our Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

## Restrictions

Importation of the following goods into Canada is restricted. Make sure you have the information you require **before** attempting to import these items into Canada.

### Firearms and weapons

Canada's firearms legislation helps make the country safer for both residents and visitors. **Before** you attempt to import a firearm or weapon, contact the Canada Firearms Centre for information.

The following requirements apply to the importation of firearms and weapons:

- you **must** be at least 18 years of age;
- you **can** import non-restricted and restricted firearms, provided you meet all requirements; and
- you **cannot** import prohibited firearms, weapons or devices, including silencers, replica firearms, switchblades and other weapons.

You **must** declare **all** weapons and firearms at the CBSA port of entry or they will be seized and you may be subject to arrest.

As a visitor, you may temporarily import restricted firearms and non-restricted firearms, such as pistols or revolvers, provided you get Form CAFC 679, *Application for an Authorization to Transport Restricted Firearms and Prohibited Firearms* **in advance** from a chief firearms officer of the province or territory to which you are importing a restricted firearm.

As a seasonal resident, you may import restricted firearms but you must have a valid Possession and Acquisition Licence or a valid Firearms Acquisition Certificate, in addition to Form CAFC 679. For more information on importing a firearm into Canada, ask for a copy of the publication called *Importing a Firearm or Weapon Into Canada* or call the BIS line at one of the numbers listed in the section called "Additional information."

For more information about applying for a Canadian firearms licence or Form CAFC 679, contact:

Canada Firearms Centre  
Ottawa ON K1A 1M6

Telephone: 1-800-731-4000 (toll-free in Canada and  
the United States)  
506-624-5380 (from all other countries)  
Facsimile: 613-957-7325  
E-mail: [cfc-cafc@cfc-cafc.gc.ca](mailto:cfc-cafc@cfc-cafc.gc.ca)  
Web site: [www.cfc.gc.ca](http://www.cfc.gc.ca)

Replica firearms are designed or intended to resemble a firearm with near precision. They are classified as prohibited devices and you cannot import them into Canada.

Mace or pepper spray that is used for the purpose of injuring, immobilizing or otherwise incapacitating any person is considered a prohibited weapon. You cannot import it into Canada. Aerosol or similar dispensers that contain substances capable of repelling or subduing animals are not considered weapons if the label of the container specifically indicates that they are for use against animals

### **Explosives, fireworks and ammunition**

You require 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)

### **Endangered species**

Canada signed the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES), an international agreement to protect wild animals and plants and their parts or derivatives from over-exploitation in international trade. CITES operates through a system of import/export permits. However, you can import goods controlled under CITES (except for live animals) without a CIT permit if they are part of your clothing or accessories, are contained in your personal baggage, and you have owned, possessed and used the goods in Canada. For more information, contact the CITES office:

Telephone: 1-800-668-6767 (toll-free number in  
Canada)  
819-997-1840 (local calls and from all  
other countries)  
Facsimile: 819-953-6283  
Web site: [www.cites.ec.gc.ca](http://www.cites.ec.gc.ca)

### **Items for commercial use**

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

### **Prohibited goods**

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

### **Prescription drugs**

If you are importing prescription drugs, make sure they are clearly identified. The drugs should be in the original packaging with a label that specifies what they are and that they are being used under prescription. If this is not possible, carry a copy of the prescription or a letter from your doctor.

### **Radio transmitting equipment**

United States residents are allowed to operate aircraft, marine, amateur, citizens' band (CB), General Mobile Radio Service (GMRS) and Family Radio Service (FRS) radios as well as cellular and PCS mobile radio telephones in Canada without explicit permission from Industry Canada. If you are not a United States resident, you will need permission from Industry Canada to use this equipment. For more information, contact Industry Canada by e-mail at [spectrum\\_pubs@ic.gc.ca](mailto:spectrum_pubs@ic.gc.ca) or visit its Web site at [www.ic.gc.ca](http://www.ic.gc.ca).

### **Food products, plants and animals**

The Canadian Food Inspection Agency (CFIA) has a mandate to safeguard Canada's food supply and the plants and animals upon which safe, high-quality food depends. It has therefore put in place controls, restrictions and prohibitions on the entry of food, plants, animals and their products. You may need certificates or permits to import some of these goods.

Many products do not require a mandatory inspection, but if the goods you are importing need to be inspected, or if other actions are required, you may have to pay a fee.

Government of Canada departments and agencies such as Environment Canada and the CFIA as well as some provinces have special requirements for the import of food products, plants and animals. CITES alone has import and export requirements for some 30,000 wild animals (including fish), plant species and their products.

Without the proper documentation, we may seize, dispose of or order the removal of some food products, plants or animals. Other imports may require treatment before they can stay. Importers are responsible for all costs related to disposal, quarantine or treatment.

For information on CFIA import requirements, refer to the Automated Import Reference System (AIRS) on the CFIA Web site at [www.inspection.gc.ca](http://www.inspection.gc.ca) or call a CFIA Import Service Centre toll-free at the following numbers:

Eastern Canada 1-877-493-0468  
Central Canada 1-800-835-4486  
Western Canada 1-888-732-6222

### **Food products**

Canada has complex requirements, restrictions and limits on the import of meat, eggs, dairy products, honey, fresh fruits and vegetables and other food from around the world. For example, root crops may be regulated and potatoes are prohibited. You can avoid problems by not bringing these kinds of goods into Canada.

You can import certain meat and dairy products from certain states in the United States. Before entering Canada with these products, contact the BIS at one of the numbers listed in the section called "Additional information," or refer to AIRS on the CFIA Web site.

The CFIA and International Trade Canada (ITCan) have 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 ITCan for quantities over and above the established limits, you will have to pay duty ranging from 150% to 300%.

The following are some examples of the limits that apply to personal importations of food products from the United States:

- 2 dozen eggs;
- 20 kilograms of dairy products not exceeding \$20 in value (e.g. cheese and butter);
- 3 kilograms of margarine or butter substitutes; and
- 20 kilograms of edible meats and meat products, including turkey and chicken.

Within this limit, more CFIA and ITCan restrictions apply as follows:

- a maximum of one whole turkey or 10 kilograms of turkey products;
- a maximum of 10 kilograms of chicken; and
- a maximum of 5 kilograms of edible meats and meat products from cattle, sheep, goat, bison and buffalo.

#### **Note**

All meat and meat products have to be identified as products of the United States.

#### **Plants**

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

Houseplants are defined as plants commonly known and recognized as such, which are grown or intended to be grown indoors. These do not include bonsai plants. If you are importing houseplants from the continental United States as part of your baggage or household effects, you do not need phytosanitary certificates or import permits. For all other plants from the United States, you may require a phytosanitary certificate from the United States Department of Agriculture and an import permit from the CFIA.

To import plants from other parts of the world, you may require an import permit from the CFIA in advance. You may also require a phytosanitary certificate issued by the phytosanitary authorities of the country of origin (e.g. plant protection/quarantine in the country of origin).

You need permits to import orchids and cacti controlled by the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES). For more information, contact the CITES office at one of the coordinates listed in the “Endangered species” section.

### **Animals**

You may import pet dogs and cats younger than three months old from the United States without submitting any documentation. However, a CFIA veterinarian must examine them if they appear unhealthy. If you own an assistance dog that is certified as a guide, hearing or other service dog, the animal is not subject to any restrictions as long as it accompanies you to Canada.

If you own cats older than three months, dogs older than eight months and pet dogs between three and eight months, you may import them from the United States as long as they accompany you when you enter Canada. You will also have to submit a certificate signed and dated by a veterinarian for each pet. The certificate must show that the animal is currently vaccinated against rabies and include the name of the vaccine used and its expiry date. In addition, it has to identify the animal by breed, age, sex, colouring and any distinguishing marks. We cannot accept an animal tag in place of a certificate. If you import pet dogs between three and eight months that do not accompany you, you may require additional permits and certifications.

You need permits to import insects and butterflies controlled by CITES. If you are importing other animals from the United States, or animals of any kind from other countries, contact the BIS at one of the numbers listed in the section called “Additional information” or refer to the AIRS section on the CFIA Web site at [www.inspection.gc.ca](http://www.inspection.gc.ca) before you import.

### **Gifts**

You can import gifts for friends in Canada duty- and tax-free, as long as each gift is valued at CAN\$60 or less. If the gift is worth more than CAN\$60, you will have to pay duty and taxes on the excess amount. You cannot claim alcoholic beverages, tobacco products or business-related material as gifts.

## In-transit travel through Canada

If you are an American resident, you can transport goods through Canada to the United States. To simplify the clearance process, carry **three** copies of the list of goods you are transporting. The list should include the value of the goods and any serial numbers. You should pack consumable goods such as alcohol, tobacco and food in containers that the border services officers can tie and seal when you arrive.

## Telephone Reporting Centres

If you arrive in Canada by general aviation aircraft (carrying no more than 15 people including crew) or by private boat, you must report to the CBSA using a Telephone Reporting Centre (TRC) **prior to** your arrival, and you must land at a designated port of entry. In an emergency situation, such as under severe weather conditions, you may have to land your boat or aircraft at a place that is not designated. In this case, you have to report the circumstances to the nearest CBSA office or to the RCMP. For more information, ask for a copy of the publication called *Coming to Canada by Small Aircraft or Recreational Boat*.

### General aviation

If you arrive by private or corporate aircraft, the pilot must call the TRC at **1-888-226-7277** at least 2 hours but not more than 48 hours before arriving in Canada. If your flight originates outside North America, call one of the following numbers. Long-distance charges will apply. We recommend you choose the number closest to your point of arrival.

Lansdowne, Ontario	613-659-4576
Hamilton, Ontario	905-679-2073
Windsor, Ontario	519-967-4320
Victoria, British Columbia	250-363-0222

Hours of service vary by airport and are subject to change. For the current listing of airports of entry, visit our Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) or call the BIS at one of the numbers listed in the section called "Additional information."

### Private boats

If you arrive in Canada aboard a private boat, you must proceed directly to the nearest designated telephone reporting marine site. Upon arrival in Canada, the master of the boat must report to the

CBSA by calling **1-888-226-7277**. The master of the boat will provide details of the voyage, the passengers and their declaration. No one except the master may leave the boat until authorized to do so by the CBSA. As proof of presentation, masters will be provided with a report number for their records. Masters must provide this number to a border services officer upon request. You do not have to report to the CBSA when you leave by private boat unless you are exporting goods that need to be documented. To get a list of the designated telephone reporting marine sites, call **1-888-226-7277** before you arrive in Canada.

## **CBSA programs for frequent travellers**

Our CANPASS and NEXUS programs streamline the border clearance process for low-risk, pre-approved frequent travellers. If you wish to participate in either of these programs, you must fill out an application form, undergo a security check and qualify for certain admissibility criteria. For information and application forms, visit [www.cbsa.gc.ca/canpass](http://www.cbsa.gc.ca/canpass) or [www.cbsa.gc.ca/nexus](http://www.cbsa.gc.ca/nexus) or call the BIS at the numbers listed in the section called "Additional information."

### **CANPASS Private Aircraft and CANPASS Corporate Aircraft**

If you frequently travel to Canada from the United States on small aircraft (maximum 15 passengers including crew), you may qualify for the CANPASS Private Aircraft or CANPASS Corporate Aircraft program. As a participant, you can enjoy many benefits including:

- access to more airports;
- permission to land at an airport of entry anytime the airport is open for landing, regardless of the hours of operation of the local CBSA office;
- permission to land at CANPASS-only airports, which may be nearer to your final destination; and
- expedited clearance.

These programs require the pilot to call 1-888-CANPASS (**1-888-226-7277**) at least 2 hours but not more than **48** hours before arrival to identify everyone on board and report the goods they are importing. For more information, visit our Web site at [www.cbsa.gc.ca/canpass](http://www.cbsa.gc.ca/canpass).

### **CANPASS Air**

As a CANPASS Air participant, you can use an automated kiosk at the airport to expedite your border clearance. You simply look into a camera that recognizes the iris of your eye as proof of identity. For a list of participating airports, visit our Web site at [www.cbsa.gc.ca/canpass](http://www.cbsa.gc.ca/canpass).

### **CANPASS Private Boats**

If you participate in CANPASS Private Boats, you must call a CBSA office at 1-888-CANPASS (1-888-226-7277) up to 4 hours before arriving in Canada from the United States. You must also arrive at a designated telephone reporting marine site in Canada. To be eligible for this reporting system, all passengers must be program members. If this is not the case, you must follow normal reporting procedures.

### **NEXUS Highway**

The NEXUS Highway program is a joint Canada-United States initiative that allows low-risk, frequent and pre-approved travellers to cross the border through dedicated lanes. NEXUS is currently offered at the following locations:

- Douglas, British Columbia/Peace Arch, Washington
- Pacific Highway, British Columbia/Blaine, Washington
- Boundary Bay, British Columbia/Point Roberts, Washington
- Sarnia, Ontario/Port Huron, Michigan (Bluewater Bridge)
- Fort Erie, Ontario/Buffalo, New York (Peace Bridge)
- Windsor, Ontario/Detroit, Michigan (Ambassador Bridge and International Tunnel)
- Niagara Falls, Ontario/Niagara Falls, New York (Rainbow and Whirlpool Bridges)
- Lacolle, Quebec/Champlain, New York
- St-Armand-Philipsburg, Quebec/Highgate Springs, Vermont

## **NEXUS Air**

There is also a pilot project for NEXUS Air operating at Vancouver International Airport.

Website: [nexus.gc.ca](http://nexus.gc.ca)

## **Business meetings and conventions**

If you are planning a trip for business or to attend a convention, get information on streamlined border processes that facilitate the entry and exit of people entering Canada to attend meetings and conventions by writing to:

Canadian Tourism Commission

Suite 600

55 Metcalfe Street

Ottawa ON K1P 6L5

CANADA

For more information, visit our Web site at [www.cbsa.gc.ca/general](http://www.cbsa.gc.ca/general), then select "Special services" followed by "Events."

## **Tax rebates for visitors**

When you leave, you may be eligible for a tax refund on the goods you bought in Canada if you export them within 60 days. For more information, ask for a copy of the publication called *Tax Refund for Visitors to Canada* from the Canada Revenue Agency or call 1-800-66VISIT (1-800-668-4748).

## **Vehicles and private boats**

During your visit in Canada, you can temporarily import passenger and recreational vehicles, such as snowmobiles, outboard motors, boats, trailers and most other kinds of vehicles for your personal use.

You cannot leave temporarily imported goods in Canada between visits unless they have been properly reported to the CBSA and you were issued Form E99, *Canada Customs Report*. You must display this form on your vehicle, boat or trailer or have it easily available to prove that you imported the goods legally. Remember to watch for the expiry date. If you leave goods in Canada beyond the expiry date, and they are not in accordance with the CBSA regulations, they may become subject to seizure and forfeiture.

## Seasonal residents

If you are a non-resident of Canada and you acquire a residence in Canada for seasonal use or lease one for at least three years, you have a one-time entitlement to furnish the residence with certain goods, duty- and tax-free. This does not apply to a mobile or portable home, a time-share residence, a residence that you will share with a resident of Canada, or a residence that you will rent or lease to others in your absence.

### Allowed goods

As part of your seasonal resident entitlement, you can include items such as removable furniture, appliances, household effects and tools you use to maintain your seasonal residence. To take advantage of this opportunity, you have to meet all of the following conditions:

- the goods must be for your personal use only, not for commercial or business use;
- you must have owned, possessed and used the goods before you arrive to occupy the seasonal residence for the first time;
- you must declare all the goods in detail when you first arrive in Canada to occupy the seasonal residence. Even if the goods do not accompany you on your first arrival, you must identify them as “goods to follow”; and
- you cannot sell or dispose of the goods in Canada for at least one year after you import them.

### Excluded goods

Items that are designed to be permanently affixed to a building, such as construction materials, electrical and plumbing fixtures, windows, doors and screens, do not qualify under your seasonal resident entitlement. These items are subject to the usual customs duty and taxes.

### Preparing to enter Canada

Being well prepared will help you avoid delays at the border. Before entering Canada, make **two** copies of the list of the goods you will be importing as seasonal resident effects. You can use a regular sheet of paper or Form B4A, *Personal Effects Accounting Document (list of goods imported)*.

When you arrive at the Canadian border, give the border services officer both copies of the list, as well as proof of ownership or a long-term lease for your seasonal residence. Your list should include a description, the value and if possible, the serial number of each item. If you are shipping some goods separately, divide the list into **two** parts: the goods you are bringing with you and those that you are shipping or that will be brought later.

Based on your list of goods, the border services officer will complete Form B4, *Personal Effects Accounting Document*, and give you a receipt. Keep this receipt as proof that you have permanently imported these goods. You can make the process easier by completing Form B4 in advance and presenting it to the officer when you arrive. Copies of both forms are available by selecting "Publications and forms" on our Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) or by calling the BIS line at one of the numbers listed in the section called "Additional information."

## Duty and taxes

If you are a seasonal resident and your goods fall **within** the duty- and tax-free exemption under the seasonal resident provision, you do not have to pay any duty, goods and services tax (GST), provincial sales tax (PST) or the harmonized sales tax (HST) on those goods, regardless of your intended destination in Canada. However, if your goods fall **outside** the provision, you will have to pay duty (where applicable) and GST on those goods.

## 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. We appreciate your cooperation.

In addition to the activities mentioned above, border services officers may arrest an individual for an offence under the *Criminal Code* (e.g. impaired driving, outstanding arrest warrants, stolen property and abductions/kidnappings) and for infractions under other acts of Parliament (e.g. the *Customs 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*.

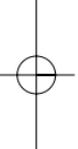
## Additional information

If you have any other questions, contact the Border Information Service (BIS) line. This is a 24-hour telephone service that automatically answers all incoming calls and provides general border services information. You can access BIS free of charge throughout Canada by calling **1-800-461-9999**. If you are calling from outside Canada, you can access BIS by calling 204-983-3500 or 506-636-5064 (long-distance charges will apply). If you call during regular business hours (8:00 a.m. to 4:00 p.m. local time, Monday to Friday, except holidays), you can speak directly to an agent by pressing "0" at any time.

You can also visit our Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

# Notes

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