

Moving Back to Canada

The information provided was accurate when it was published; however, legislative provisions and requirements can change at any time. The Canada Border Services Agency (CBSA) makes every effort to provide timely updates to this publication and its Web site.

If you have information about suspicious cross-border activity, please call the CBSA Border Watch toll-free line at **1-888-502-9060**.

Is this publication for you?

You will find the information in this publication helpful if you are:

- a resident of Canada who is returning to resume residence after an absence of at least one year; or
- a former resident of Canada who has been a resident of another country for at least a year.

The CBSA considers one year to be one calendar year from your date of departure. For example, if you leave on January 1, 2009, and return on January 1, 2010, you are considered to have been absent for one year. For more information consult the publication called *Immigrating or Returning to Live in Canada* on the CBSA Web site.

Public Health

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

Preparing to return to Canada

Before your return to Canada, you should prepare **two** copies of a list (preferably typewritten) of all the goods you intend to bring into Canada as part of your personal effects. Include the value, make, model and serial numbers, where applicable.

Since jewellery is difficult to describe accurately, it is best to use the wording from your insurance policy or jeweller's appraisal and to include photographs that have been dated and signed by the jeweller or a gemologist. You should describe each item of jewellery on the list of goods you submit. This information makes it easier to identify the jewellery when you first enter Canada, and later if you return from a trip abroad with this jewellery.

Divide the list into **two** sections. In the first section, list the goods you are bringing with you; in the second, list the goods to follow. Goods that arrive later **will only** qualify for duty- and tax-free importation under your entitlement as a former resident, if they are on your original list.

Ownership, possession and use requirements

To qualify for duty- and tax-free importation, you must have owned, possessed and used the goods for at least six months prior to your return to live in Canada. The six-month stipulation is waived if you have been away from Canada for five years or more.

Replacement goods are also exempt from the six-month requirement. To qualify for the exemption, the goods must be replacements for goods that would have met the six-month ownership, possession and use requirements, except for the fact that they were lost or destroyed as the result of a fire, a theft, an accident or another unforeseen circumstance. In addition, replacement goods must be of a similar class and about the same value as the goods they are replacing.

For further information, consult the publication called *Immigrating or Returning to Live in Canada* available on the CBSA Web site.

Value limitation (CAN\$10,000)

Any single personal or household item (including an automobile) that is worth more than CAN\$10,000 on the date you import it, is subject to applicable duty and taxes on the amount that is over CAN\$10,000. The item must have been acquired after March 31, 1977.

Declaring your goods

When you arrive in Canada, even if you have no goods with you at the time of entry, you must give your list of goods to the border services officer **at the first point of arrival in Canada**. Based on the list of goods you submit, the officer will complete a Form B4, *Personal Effects Accounting Document*, for you, assign a file number to it, and give you a copy of the completed form as a receipt. You will need to present your copy of the form to claim free importation of your unaccompanied goods when they arrive.

You can make the process easier by filing out Form B4 as completely as possible, in advance. Form B4 is available by selecting "Publications and forms" on the CBSA Web site or by calling the Border Information Service at one of the telephone numbers listed in the section called "Additional Information."

Disposing of goods you brought into Canada duty- and tax-free

If you sell or give the goods away within the first year of importing them into Canada, duty- and tax-free, you have to pay any applicable duty and taxes immediately. If you divert the goods for commercial use, the same rule applies.

Allowed goods

As part of your former resident's entitlement, you can include goods for your personal and household use such as clothing and linen, furniture, furnishings, appliances, etc. For a more detailed list, consult the publication called *Immigrating or Returning to Live in Canada* on the CBSA Web site.

Items imported for commercial use

If you import goods that you use or will use in a trade, such as vehicles, farm equipment or other capital equipment for use in construction, contracting or manufacturing, you may have to meet several government requirements, and must pay the goods and services tax (GST), as well as any applicable duty on these items.

Additional personal exemptions

You are entitled to claim a duty- and tax-free personal exemption of a maximum value of CAN\$800 for goods you acquired abroad or while in transit. You do not have to own, possess, or use these goods before you return to Canada to resume residence.

Alcohol and Tobacco

You can include in your personal exemption the following amounts of alcoholic beverages* and tobacco products as long as **these items are in your possession with you when you arrive in Canada.**

Alcoholic beverage limits

- 1.5 litres of wine; **or**
- a total of 1.14 litres of alcoholic beverages; **or**
- up to 8.5 litres of beer or ale.

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

You may import additional quantities of alcohol above your personal exemption, as long as they are within the limits set by the province or territory where you enter Canada. If you intend to ship alcoholic beverages to Canada, contact the appropriate provincial or territorial liquor control authority in advance of your arrival in Canada.

Tobacco product limits

- 200 cigarettes;
- 50 cigars;
- 200 grams of manufactured tobacco; **and**
- 200 tobacco sticks.

You are allowed to bring in **all** of the above-mentioned amounts of tobacco into Canada free of duty and taxes, within your personal exemption.

If you include cigarettes, tobacco sticks or manufactured tobacco in your personal entitlement, a partial exemption may only apply. You will have to pay a special duty on these products unless they are marked "**CANADA DUTY PAID • DROIT ACQUITTE**." You will find Canadian-made products sold at duty-free shops marked this way.