

Customs Regulations for Settlers into Canada or Temporary Residency

This publication will be helpful if you are:

- entering Canada with the intention of establishing, for the first time, a residence for a period of not less than 12 months; or
- coming to Canada for temporary employment for a period of more than 36 months.

In either case, you can import your personal and household effects free of duty and taxes if you owned, possessed and used them before you arrived in Canada.

However, if you have lived in Canada before, the conditions under which you can import your personal and household effects may be those that apply to a returning or former Canadian resident. 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 arrival** in 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 arrival** in Canada, consult a Canadian doctor and inform the doctor 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 enter Canada

Before arriving in 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 number (when 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. 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, 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 settler, 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 before your arrival in Canada.** For further information, consult the publication called *Immigrating or Returning to Live in Canada* on the CBSA Web site.

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](#) (PDF, 83 KB), *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 filling 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 will 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 settler'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.

Alcohol and Tobacco

You can include in your personal exemption the following amounts of alcoholic beverages* and tobacco products.

Alcoholic beverage limits

- 1.5 litres of wine; **or**
- a total of 1.14 litres of alcoholic beverages; **or**
- up to a maximum of 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 ACQUITTÉ.**" You will find Canadian-made products sold at duty-free shops marked this way.

In addition, the [Excise Act 2001](#) limits the amount of tobacco products that can be imported (or possessed) by an individual for personal use if the product is not packaged and stamped "**CANADA DUTY PAID • DROIT ACQUITTÉ.**" The limit is currently five units of tobacco products. **One** unit of tobacco products consists of one of the following: 200 cigarettes, 50 cigars, 200 grams of manufactured tobacco **or** 200 tobacco sticks.

Currency and monetary instruments

If you are importing or exporting monetary instruments equal to or greater than CAN\$10,000 (or the equivalent in a foreign currency), you must report this to the CBSA when you arrive in Canada or before you leave. This applies whether the amount is in cash or other monetary instruments. For more information, refer to the publication called [*Crossing the border with \\$10,000 or more?*](#)

Restrictions/prohibited goods

Before importing restricted or prohibited items, consult the publication called *Immigrating or Returning to Live in Canada* to ensure that the items which you are planning to import are admissible to Canada.

Examples are firearms and weapons, explosives, fireworks and ammunition, goods subject to import controls (such as clothing, handbags and textiles), food, plant, and animal products, consumer products (such as baby walkers and jequirity beans), endangered species, obscenity, child pornography, hate propaganda, health products (prescription drugs) and certain antiquities.

Before you purchase or import a vehicle, consult the publication called [*Importing a Vehicle Into Canada*](#).