Country Guide (IAM)

Canada

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Passport / travel documents / Confirmation of Permanent Residence (COPR) if applicable
- Form BSF186 (Personal Effects Accounting Document) — completed before or upon arrival; 2 copies recommended
- Form BSF186A (list of goods being imported, both accompanying and goods to follow) — 2 copies
- Detailed inventory with descriptions, serial numbers (where applicable), and values in Canadian dollars
- For vehicles: separate vehicle section on BSF186 (make, model, serial/VIN number)

Specific Information

Who qualifies for duty-free import:

- Settlers (Tariff Item 9807.00.00): Persons entering Canada with the intention of establishing, for the first time, a permanent residence for a period exceeding 12 months.
- Former residents (Tariff Item 9805.00.00): Canadian Forces members, Canadian government employees, former residents returning to Canada after residing in another country for at least 1 year, or residents returning after an absence from Canada of at least 1 year. Former residents returning after less than 1 year do not qualify under this tariff item.
- Seasonal residents (Tariff Item 9829.00.00): Household furniture and furnishings for a seasonal residence (excluding construction materials and permanently attached fixtures).
- Beneficiaries: Persons receiving an inheritance from someone who was a resident of another country.

CRITICAL: Declare everything on first arrival. Even if arriving with no goods, the complete list of all goods (accompanying and to follow) must be presented to the CBSA officer at the first point of entry. The officer stamps the BSF186 form and assigns a file number. Only items on this stamped list qualify for duty-free treatment when they arrive later. Items not on the original list may be subject to duties and taxes.

No time limit on goods to follow. Once the BSF186A is stamped at the port of entry, there is no time limit for importing the declared goods to follow. However, goods should arrive within a reasonable period.

Owner must arrive before the goods. The settler or former resident must arrive in Canada before or at the same time as the goods. Goods cannot arrive before the owner.

12-month resale restriction: If goods imported duty-free are sold or given away within 12 months of importation, the owner must notify CBSA and pay all duties originally exempted.

GST/HST: Goods qualifying under the settlers' effects or former residents' tariff items are exempt from GST/HST.

Duties & Taxes

Duty-free conditions — Settlers: All household and personal effects must have been actually owned, possessed, and used abroad by the settler prior to their arrival in Canada. Wedding gifts and bridal trousseau acquired within 3 months before or after arrival are exempt from the use requirement. Alcoholic beverages (subject to provincial minimum age) and limited tobacco (50 cigars, 200 cigarettes, 200 tobacco sticks, 200g manufactured tobacco) are also exempt from the use requirement.

Duty-free conditions — Former residents: Goods must have been owned, possessed, and used abroad. For former residents returning after 1+ year, goods exceeding CAD 10,000 in value receive a CAD 10,000 reduction in value for duty purposes, with the remainder classified normally.

New items: Brand new items still in original packaging may not qualify for duty-free treatment. Items should be opened and used prior to shipping.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and controlled substances (beyond personal prescribed medications) — Prohibited
- Obscene material — Prohibited
- Hate propaganda — Prohibited
- Child pornography — Strictly prohibited
- Certain firearms (prohibited weapons as defined by the Criminal Code) — Prohibited
- Counterfeit goods and currency — Prohibited
- Certain food, plant, and animal products — Prohibited by CFIA depending on origin
- Used or second-hand mattresses — Prohibited
- Radar detectors in certain provinces (Quebec, Ontario, Manitoba, etc.) — May be seized

Restricted / Dutiable Items

Duty-Free Traveller Allowances (after 48+ hours absence)

Alcohol (provincial minimum age required):

- 1.5 litres of wine, or 1.14 litres of spirits, or 8.5 litres of beer/ale (or equivalent)
- Additional quantities subject to provincial/territorial duties and taxes

Tobacco (18+):

- 200 cigarettes, 50 cigars, 200 tobacco sticks, and 200g manufactured tobacco
- Minimum duty applies even within the personal exemption (unless products bear "DUTY PAID CANADA" excise stamp)

Other goods:

- CAD 800 after 48+ hours absence (duty- and tax-free)

Restricted Items

- Firearms PERMIT REQUIRED — Strict controls; Firearms Import/Export Authorization required; all firearms must be declared; restricted/prohibited firearms require additional licensing
- Food, plants, and animal products — Subject to CFIA inspection; many items prohibited (fresh fruits, vegetables, meat, dairy from certain countries)
- Currency: CAD 10,000+ must be declared (or equivalent in foreign currency)
- Medications — Personal supply (typically 90 days) with prescription; controlled substances require documentation
- Cultural property — Export of Canadian cultural property restricted; import of stolen/illegally exported cultural property prohibited

- Alcohol within shipments (settlers): Exempt from the use requirement but subject to provincial minimum age. Quantities beyond the personal exemption may be subject to provincial excise/markup

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea / land shipments.

BSF186 and BSF186A: Must be completed and presented at the first port of entry. Even if no goods are being carried, the complete inventory of goods to follow must be declared. Keep the stamped copy — it is the receipt for claiming duty-free import of goods to follow.

Owner arrives first: The owner must arrive in Canada before or with the shipment. Goods cannot precede the owner.

Customs broker recommended: For unaccompanied shipments arriving by sea or air, a licensed customs broker is recommended to handle clearance through CBSA.

Routing / port of entry: Major sea ports include Vancouver, Montreal, Halifax, and Toronto (via Hamilton). Major airports include Toronto Pearson (YYZ), Vancouver (YVR), Montreal Trudeau (YUL), Calgary (YYC), and others. Land border crossings with the US are numerous. The first point of entry in Canada is where the BSF186 must be presented, even if it's a connecting flight stop.

Bilingual requirements: Canada is officially bilingual (English and French). Documentation in either language is accepted by CBSA. Quebec has additional French-language requirements for provincial services.

Provincial differences: Each province has its own tax rates (PST, HST, or QST), vehicle registration requirements, pet bylaws, alcohol importation rules, and professional licensing. The federal customs clearance is uniform, but provincial requirements vary.

Currency: Canadian dollar (CAD).

Regulatory Updates

- 2024-2025: CBSA continues to modernise electronic customs processes. The CARM (CBSA Assessment and Revenue Management) system has been progressively implemented.
- CUSMA: The Canada-United States-Mexico Agreement (replacing NAFTA) governs preferential tariff treatment for North American goods.
- Ongoing: Provincial alcohol importation rules continue to vary. Some provinces have liberalised interprovincial alcohol transport rules.