

Personal Customs Border Tips

Canadian citizens or permanent residents are accountable for duties and taxes for purchases, unless a personal exemption is applicable. If outside of Canada for:

1. Less than 24 hours
 - a. No personal exemptions are applicable
2. 24 hours or more
 - a. \$200 of purchases is permitted
 - b. If purchase values more than \$200, no exemption is applicable; duties and taxes must be paid
3. 48 hours or more
 - a. \$800 of purchases is permitted
4. 7 days or more
 - a. \$800 of purchases is permitted
 - b. With the exception of tobacco or alcohol, you are not required to carry goods with you upon arrival
5. Minors and infants are eligible for a personal exemption
 - a. Parents/guardians must declare to the CBSA on behalf of the child if the goods are for the child's use
 - b. Minors and infants are NOT entitled to tobacco or alcohol exemptions

Alcohol and Tobacco Limits (duties and taxes are applicable to items beyond limit)

1. Outside of Canada for at least 48 hours
 - a. Alcohol – one of the following:
 - i. 1.5 liters of wine
 - ii. 1.14 liters total of alcoholic beverages
 - iii. Maximum of 24 x 355ml or 8.5 liters of beer or ale
 - b. Tobacco – all of the following:
 - i. 200 cigarettes
 - ii. 50 cigars or cigarillos
 - iii. 200g (7oz) of manufactured tobacco

Duties and Taxes – What and How to Pay?

1. A duty is a tariff payable on goods imported to Canada
2. Duties and taxes do not need to be paid if goods are being imported for personal use AND the item is marked with “made in Canada”, “made in the USA”, or “made in

Mexico", or if there is no marking indicating it was made somewhere other than those countries

3. Acceptable methods of payment
 - a. Cash, travelers' cheques, Visa, American Express or MasterCard
 - b. Most locations accepts debit cards
 - c. If amount is less than \$2500, a personal cheque is also acceptable

Food, Plant, Animal and Related Products

1. All of these products need to be properly declared

Importing Firearms into Canada

1. Declare
2. Provide required documents
 - a. Canadian firearms license
 - b. Registration certificate (exclusively applies to a restricted firearm)
 - i. If restricted, complete an Authorization to Transport (ATT)
 - c. Declare firearms in writing by completion of the Non-Resident Firearms Declaration (CAFC 909)
3. Answer questions truthfully

Procedure for Importing Goods by Mail

1. Proper declaration is required
2. Sender must complete a customs declaration form
 - a. Include the value, origin and detailed description
3. Check the website to determine duties and taxes to be paid; tracking; and procedure for importation of prohibited goods
4. For additional information, please contact Canada Post at 1-866-607-6301

NEXUS Program – Expedited Traveler Program – how to become a member:

1. Apply online using the Global Online Enrolment System (GOES)
 - a. Register for GOES
 - i. <https://goes-app.cbp.dhs.gov/main/goes>
 - b. Provide proof of citizenship (passport)
2. Apply on paper by downloading the application



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- a. <http://www.cbsa-asfc.gc.ca/publications/forms-formulaires/bsf658-eng.pdf>
3. Be admissible in Canada and the U.S.
4. Pass risk assessments in Canada and the U.S.
5. Once initial processing is complete, you will be notified by GOES to make an appointment for the interview

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