Canada Border Services Agency | Agence des services frontaliers du Canada

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PROTECTED A when completed

PERSONAL EFFECTS ACCOUNTING DOCUMENT
(Settler, Former Resident, Seasonal Resident, or Beneficiary)

>>

Accounting document number

Shaded areas for CBSA use only

Choose Legal size (8.5" x 14")

Importer's name

Importer's address

Cargo control number

Country of origin | Country of export

Landed immigrant / Permanent resident

Port of entry | Date of landing

Unique Client Identifier

CBSA stamp

Item	Description of goods (include serial numbers, if applicable)	Value (CDN Dollars)
1		
2		
3		
4		
5		
6		
7		
8		

All conveyances MUST be eligible for importation in accordance with Transport Canada requirements.
Vehicle import registration fees may also apply.

	Conveyances (make, model, serial number of vehicle, vessel, aircraft, or trailer)	Value (CDN Dollars)	K22 / Vehicle import form number
1			
2			
3			

Additional list of goods ▶ ☐ Form BSF186A ☐ Mover's inventory ☐ Other

Goods to follow ▶ ☐ Yes ☐ No

Form BSF715 number (if applicable)

CLASSIFICATION TYPE – See information on reverse

☐ **FORMER RESIDENT (tariff item No. 9805.00.00)**

I hereby declare that I have read and qualify for the provisions of tariff item No. 9805.00.00 and that:

1. ☐ I have been a resident of another country for at least one year; or
2. ☐ I have been continuously absent from Canada for at least one year; and
3. I left Canada on _____ ; and
4. I returned to Canada to resume residence on _____ .
5. With the exception of wedding gifts, alcoholic beverages and tobacco products or replacement goods described in the *Tariff Item No. 9805.00.00 Exemption Order*, all household and personal effects imported or to be imported by me under this tariff item have been actually owned, possessed, and used abroad by me for at least six months prior to the date of my return to Canada to resume residence.
6. All goods imported are my personal or household effects and were not used abroad for any commercial purpose nor will they be used in Canada for any commercial purpose.
7. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.

☐ **BENEFICIARY (tariff item No. 9806.00.00)**

I hereby declare that I have read and qualify for the provisions of tariff item No. 9806.00.00 and that I am a beneficiary of personal and household effects which were bequeathed to me without remuneration as:

1. The result of the death of, _____ ,
   a resident of _____ ,
   who died on _____ .
   I have attached
   - ☐ A certified true copy of the death certificate; and
   - ☐ A copy of the donor's will, showing that I am a beneficiary of the estate; or
   - ☐ If there is no will, a document issued by the probate court; or
   - ☐ A statement from the executor of the estate or other legal representative.

   or
2. A "Gift in anticipation of the death" of _____ ,
   who resides in _____ .
   I have attached:
   - ☐ A copy of the donor's will; or
   - ☐ If there is no will, a signed/dated statement from the donor (or individual with power of attorney) transferring ownership of the goods and witnessed by someone other than the recipient of the goods imminent; and
   - ☐ A written testimony from the donor's physician that the donor's death is imminent.

☐ **SEASONAL RESIDENT (tariff item No. 9829.00.00)**

I hereby declare that I have read and qualify for the provisions of tariff item No. 9829.00.00 and that:

1. I arrived in Canada to occupy my seasonal residence for the first time on _____ .
2. All goods imported or to be imported by me under this tariff item have been in my ownership, possession, and use prior to my first arrival in Canada to occupy my seasonal residence.
3. All goods imported are my personal or household property and they will not be used in Canada for any commercial purpose.
4. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.
5. I have not previously claimed the benefits of tariff item No. 9829.00.00.

☐ **SETTLER (tariff item No. 9807.00.00)**

I hereby declare that I have read and qualify for the provisions of tariff item No. 9807.00.00 and that:

1. I am entering Canada with the intention of establishing, for the first time, a permanent residence for a period in excess of 12 months and I arrived in Canada on _____ .
2. With the exception of wedding gifts, alcoholic beverages and tobacco products described in the *Tariff Item No. 9807.00.00 Exemption Order* , all household and personal effects imported or to be imported by me under this tariff item have actually been owned, possessed, and used abroad by me prior to the date of my arrival in Canada.
3. All goods imported are my personal or household property and they will not be used in Canada for any commercial purpose.
4. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.

Signed at _____ on _____ _____
Signature of Importer

Privacy Statement - The information collected on this form is under the authority of the *Customs Act* and will be used to document goods, currency and monetary instruments that are detained by the Canada Border Services Agency (CBSA) or, abandoned to the Crown until the goods have either been returned to the traveller, transferred to another government department or disposed of by the CBSA. The personal information on this form is protected in accordance with the *Privacy Act* and other laws. The information may be disclosed to internal or external bodies as a consistent use. Information may also be used for the purpose of enforcement and disclosed to other government departments and internal CBSA programs as a secondary use. Under the law, failure to provide the information may result in fine or criminal proceedings.

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Tariff Item No. 9805.00.00 (Former Resident)

Goods imported by a member of the Canadian Forces, by an employee of the Canadian government, or by a former resident of Canada returning to Canada to resume residence in Canada after having been a resident of another country for a period of not less than one year, or by a resident returning after an absence from Canada of not less than one year, and acquired by that person for personal or household use and actually owned, possessed and used abroad by that person for at least six months prior to that person's return to Canada and accompanying that person at the time of their return to Canada.

"Goods" does not include goods that are sold or otherwise disposed of within twelve months after importation.

For the purpose of this tariff item:

(a) the provisions shall apply to either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres and tobacco products not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco if they are included in the baggage accompanying the importer, and no relief from payment of duty and taxes is being claimed in respect of alcoholic beverages or tobacco products under another item in this Chapter at the time of importation;

(b) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) are not accompanying the person returning from abroad, they may be classified under this item when imported at a later time if they are reported by the person at the time of return to Canada; and

(c) any article which was acquired after March 31, 1977 by a class of persons named in this tariff item and which has a value for duty as determined under the *Customs Act* of more than $10,000 shall not be classified under this tariff item.

Section 84 of the *Customs Tariff* reads:

84. Goods that, but for the fact that their value for duty as determined under section 46 of the *Customs Act* exceeds the value specified under tariff item No. 9805.00.00, would be classified under that tariff item, shall be classified under Chapters 1 to 97 and their value for duty reduced by that specified value.

Short Title

1. This Order may be cited as the *Tariff Item No. 9805.00.00 Exemption Order*.

Interpretation

2. In this Order,

"bride's trousseau" means goods acquired for use in the household of a newly married couple, but does not include vehicles, vessels or aircraft;

"wedding presents" means goods of a non-commercial nature received by a person as personal gifts in consideration of that person's recent marriage or the anticipated marriage of that person within three months of the person's return to Canada.

Exemption

3. The following goods are exempt from the six-month ownership, possession or use requirements set out in tariff item No. 9805.00.00 of the *Customs Tariff* :

(a) alcoholic beverages owned by, in the possession of and imported by a person who has attained the minimum age at which a person may lawfully purchase alcoholic beverages in the province in which the CBSA Office where the alcoholic beverages are imported is situated;

(b) tobacco products owned by and in the possession of the importer;

(c) a bride's trousseau owned by, in the possession of and imported by a recently married person or a bride-to-be whose anticipated marriage is to take place within three months of the date of her return to Canada;

(d) wedding presents owned by, in the possession of, and imported by the recipient thereof;

(e) any goods imported by a person who has resided abroad for at least five years immediately prior to returning to Canada and who, prior to the date of return, owned, was in possession of and used the goods; and

(f) goods acquired as replacements for goods that, but for their loss or destruction as the result of fire, theft, accident or other unforeseen contingency, would have been classified under tariff item No. 9805.00.00 of the *Customs Tariff*, on condition that

(i) the goods acquired as replacements are of a similar class and approximately of the same value as the goods they replaced,

(ii) the goods acquired as replacements were owned by, in the possession of, and used by a person prior to the person's return to Canada, and

(iii) evidence is produced at the time the goods are accounted for under section 32 of the *Customs Act* that the goods they replaced were lost or destroyed as the result of fire, theft, accident or other unforeseen contingency.

Tariff Item No. 9806.00.00 (Beneficiary)

Personal and household effects of a resident of Canada who has died, on the condition that such goods were owned, possessed and used abroad by that resident;

Personal and household effects received by a resident of Canada as a result of the death or in anticipation of death of a person who is not a resident of Canada, on condition that such goods were owned, possessed and used abroad by that non-resident;

All the foregoing when bequeathed to a resident of Canada.

Tariff Item No. 9807.00.00 (Settler)

Goods imported by a settler for the settler's household or personal use, if actually owned, possessed and used abroad by the settler prior to the settler's arrival in Canada and accompanying the settler at the time of the settler's arrival in Canada.

For the purpose of this tariff item:

(a) "goods" may include:

(i) either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and

(ii) tobacco products not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco;

(b) "goods" does not include imported goods that are sold or otherwise disposed of within twelve months after importation; and

(c) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) are not accompanying the settler at the time of the settler's arrival in Canada, they may be classified under this tariff item when imported at a later time if they are reported by the settler at the time of the settler's arrival in Canada.

Short Title

1. This Order may be cited as the *Tariff Item No. 9807.00.00 Exemption Order*.

Interpretation

2. The following goods are exempt from the use requirements specified in tariff item No. 9807.00.00 :

(a) alcoholic beverages imported by a settler who has attained the minimum age at which a person may lawfully purchase alcoholic beverages in the province in which the customs office where the alcoholic beverages are imported is situated;

(b) tobacco products;

(c) household goods acquired by a settler and set aside for use in the household of the settler whose marriage occurred within three months before the settler's arrival in Canada or is to occur within three months after the settler's arrival in Canada; and

(d) wedding gifts received outside Canada by a settler in consideration of the settler's marriage which occurred within three months before the settler's arrival in Canada or is to occur within three months after the settler's arrival in Canada.

Tariff Item No. 9829.00.00 (Seasonal Resident)

Household furniture and furnishings for a seasonal residence, excluding construction materials, electrical fixtures or other goods permanently attached to or incorporated into a seasonal residence;

Tools and equipment for the maintenance of a seasonal residence;

The foregoing, on condition that:

(i) the goods are imported by a person who is not a resident of Canada and who owns or leases for not less than three years a residence in Canada for seasonal use, other than a time-sharing residence, trailer or mobile home;

(ii) the person is entitled to only one importation for each seasonal residence under this tariff item;

(iii) the goods are for the personal use of that person or their family and are not for any commercial, industrial or occupational purpose;

(iv) the goods are owned, possessed and used by that person or their family before their first arrival in Canada to occupy the seasonal residence;

(v) the goods are not sold or otherwise disposed of in Canada for at least one year after the date of their importation; and

(vi) the goods accompany the seasonal resident at the time of the seasonal resident's first arrival in Canada to occupy the seasonal residence or, if not imported at the time of first arrival in Canada, are, at that time, described and listed on a customs accounting document as goods to follow.

NOTE FOR FORMER RESIDENTS AND SETTLERS TO CANADA (TARIFF ITEM NOS. 9805.00.00 AND 9807.00.00)

A minimum duty applies to cigarettes, tobacco sticks, and manufactured tobacco that you include in your personal exemption entitlement. However, this duty does not apply if the products **have** an excise stamp "**DUTY PAID CANADA DROIT ACQUITTÉ**".

Please refer to section 21 of the *Customs Tariff* for legislative references.

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PERSONAL EFFECTS ACCOUNTING DOCUMENT
(list of goods imported)

DOCUMENT DE DÉCLARATION EN DÉTAIL DES EFFETS PERSONNELS
(liste des marchandises importées)

Privacy Act Statement - The information collected on this form is under the authority of the *Customs Act* and will be used to document goods, currency and monetary instruments that are detained by the Canada Border Services Agency (CBSA) or, abandoned to the Crown until the goods have either been returned to the traveller, transferred to another government department or disposed of by the CBSA. The personal information on this form is protected in accordance with the *Privacy Act* and other laws. The information may be disclosed to internal or external bodies as a consistent use. Information may also be used for the purpose of enforcement and disclosed to other government departments and internal CBSA programs as a secondary use. Under the law, failure to provide the information may result in fine or criminal proceedings.

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Avis relatif à la protection des renseignements personnels - Les renseignements recueillis par l'entremise de ce formulaire sont assujettis à la *Loi sur les douanes* et seront utilisés afin de documenter les marchandises, espèces et instruments monétaires retenus par l'Agence des services frontaliers du Canada (ASFC) ou abandonnés à la Couronne jusqu'à ce que les marchandises aient été soit retourné au voyageur, transféré à un autre ministère ou disposé par l'ASFC. Les renseignements personnels contenus dans le présent formulaire sont protégés en vertu de la *Loi sur la protection des renseignements personnels* et d'autres lois. Il est possible que ces renseignements soient divulgués à des organismes internes ou externes à des fins d'harmonisation. Il est également possible que ces renseignements soient utilisés à des fins de l'exécution de la loi et divulgués aux autres ministères et aux programmes internes de l'ASFC à des fins d'usage secondaire. En vertu de la loi, le fait de ne pas fournir les renseignements demandés pourrait entraîner une amende ou des procédures pénales.

Conformément à la *Loi sur la protection des renseignements personnels*, vous avez le droit de consulter les renseignements fournis et d'apporter les corrections nécessaires. De plus amples renseignements à l'égard de la présente cueillette de renseignements sont disponibles dans les fichiers de renseignements personnels suivants: Programme des aliments, des végétaux et des animaux (ASFC PPU 062) et Santé et sécurité au travail (POE 907). Pour plus de renseignements, visitez le www.infosource.gc.ca.

CBSA Stamp
Timbre de l'ASFC

Name of Importer – Nom de l'importateur	Document no. – N° du document	☐ List of goods to follow Liste de marchandises à suivre

Item Article	Description of goods (include serial numbers, if applicable) Description des marchandises (y compris le numéro de série, s'il y a lieu)	Value for Duty (CDN dollars) Valeur en douane (dollars CDN)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		

- Goods imported with you at the time of accounting should be listed separately from goods which are to follow at a later date. Please use a separate list if any goods are to follow.
- Inscrire uniquement les marchandises importées au moment de la déclaration en détail et utiliser une autre feuille pour dresser la liste des marchandises qui suivront à une date ultérieure.

Signature of importer / Signature de l'importateur

Date

Canada