

進口加拿大注意事項及禁止運送入境的物品

Specific Information 特別注意事項

- The shipper must be present for Customs clearance.
- Returning Canadians may import household goods and personal effects duty free under the following conditions:
 - The goods were owned and used by the shipper for at least 6 months prior to importation.
 - The shipper lived abroad for a minimum of 12 months. If the shipper lived abroad for a period greater than 5 years, the shipper is exempt from the 6-month ownership rule.
 - The goods must still be owned and used and the shipment can not include goods that are for resale or otherwise disposed of within 12 months of importation.
- Shipments must be declared to Customs at the port of entry (POE) (airport/U.S-Canada border) when the shipper arrives in Canada. Customs will then issue documents needed for Customs clearance: B4e Personal Effects Accounting Document and B15 Casual Goods Accounting Document. The shipper must present a list of items to be imported. It is recommended that a copy of the packing list / inventory be hand carried for presentation to Customs. Customs may request a value on the shipment (returning citizens).
- For immigrants and holders of Work / Student Visas, the goods must be owned and used prior to importation and the shipment must not include goods that are to be sold or otherwise disposed of 12 months after importation for duty-free import.

- Any single item of household goods or personal effects, including automobiles, that were acquired after March 31, 1977, and are valued at more than \$10,000 are subject to regular duty and taxes on the excess amount.
- Seasonal residents may import household items and personal effects duty free under the following conditions:
 - The shipment can include 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 and tools and equipment for the maintenance of a seasonal residence.
 - The goods must have been owned and used prior to arrival.
 - The goods cannot be sold for at least 1 year.
 - The goods are for the personal use of that person or their family and are not for any commercial, industrial or occupational purpose.
 - Proof of purchase or a copy of a Lease Agreement is required for any person who is not a resident of Canada but owns a residential property or has leased a residence for at least 3 years for personal use.
 - Only one shipment of this type is allowed.
- The copy of the Will or Letter from the Executor of an estate must state that the shipper is the beneficiary of the named items for duty-free import (duty-free inheritances).

- Diplomats can import household goods and personal effects duty and tax free.
- The Canadian Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardize the treatment of wood packing materials used for the transport of goods.
- ISPM No. 15 requires that wood packaging either be heat-treated or fumigated with methyl bromide and marked with the internationally recognized International Plant Protection Convention (IPPC) mark, or in lieu of the mark, the consignment must be accompanied by a Phytosanitary Certificate specifying the treatment used.

RESTRICTED / DUTIABLE ITEMS 限制/附税物品

- Alcohol (a detailed list including type, size, and quantity is required and an Import Permit must be obtained prior to importation; duties and taxes apply)
- Do not ship wine between October 1 and March 31 to avoid the possibility of freezing.
- Tobacco products are subject to duties and taxes.
- Foodstuffs can cause extensive delays / additional charges (importation is discouraged)
- Meat (authorization is required; importation is discouraged)
- Pornographic materials
- New items (a Bill of Sale may be required by Customs)

- Hunting trophies (restrictions apply, especially for endangered species; a CITES Certificate may be required; check with agent before shipping).
- Firearms (strict regulations apply; check with agent for details)
- Any one item valued at \$10,000 or over is subject to duties and taxes.

PROHIBITED ITEMS 禁止入境物品

- Live plants
- Narcotics, drugs, incitements
- Fruits and vegetables
- Live ammunition and explosives