



The Importation and Clearance of Household Effects

Programs Branch
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Legislation

- All personal effects imported into Canada must be accounted for under section 32 of the *Customs Act* (CA).
- The *Accounting for Imported Goods and Payment of Duties Regulations* (SOR/86-1062) do not exempt the accounting of goods under section 32 of the CA that are classified under tariff items no. 9805.00.00 (Former Resident of Canada), 9806.00.00 (Bequests), 9807.00 (Settlers' Effects) or 9829.00.00 (Seasonal Residents).
- Household/personal effects imported into Canada may qualify for relief from duty and taxes under the four aforementioned tariff items.



Importer

- Upon arrival in Canada, an importer is required to present to the Canada Border Services Agency (CBSA) a list of all goods that will be imported – including those that are “goods to follow”.
- Form BSF186, *Personal Effects Accounting Document* (formerly known as form B4) will be completed by the importer for approval by the CBSA officer.
- The officer will give the importer a copy of the completed and numbered form BSF186 as their receipt, which also permits the future importation of goods that have been properly documented and accepted by the CBSA as “goods to follow”.



Authority to Act as an Agent

- The *Agents' Accounting for Imported Goods and Payment of Duties Regulations* (SOR 86-944) specify who can account for the goods on behalf of the importer (as an agent) under section 32 of the CA. This includes:
 - A licenced customs broker; or,
 - Someone who does so on a casual basis and without the benefit of any compensation, fee or charge (such as a family member, friend or acquaintance).



Authority to Act as an Agent

- Moving companies cannot be considered to be accounting on a casual basis as:
 - They are compensated for handling these goods; and,
 - They are commercial enterprises that do not clear personal effects on a casual (one-time) basis.
- Therefore, they are not authorized to account for imported personal household effects, unless the moving company is a duly licensed customs broker.



Clearance of Household Effects

- It is imperative that the importer retain their **original** copy to account for the future clearance of the “goods to follow”.
- The importer will arrange for the transportation of goods that have been properly documented on form BSF186.
- When shipping goods to Canada, special effort should be made to ensure that the arrival of the goods coincides with or follows the owner’s arrival.
- Goods arriving in advance of the owner’s arrival will be held in storage at a sufferance warehouse for a period of 40 days, after which time they will be treated as unclaimed.



Clearance of Household Effects (Continued)

- Personal effects arriving by commercial carrier may be cleared at the first point of arrival (FPOA) or go forward in bond to an inland destination for clearance.
- Personal effects going forward in bond are not required to be delivered to a highway sufferance warehouse, but may proceed directly to the designated CBSA office at destination.
- The importer may also choose to meet the highway carrier at the land border crossing and complete the process there.
- When CBSA clearance is requested for “goods to follow”, the importer or his agent must present the original form BSF186 that was prepared at the initial port of entry.



Release of Goods Upon Accounting

- When “goods to follow” arrive, they will be released to the importer upon presentation of the original form BSF186.
- As mandated by legislation, the options currently available to the importer for the accounting of these goods include:
 - Arrange to be on site for the clearance of the goods. This can be at the FPOA or any sufferance warehouse or Inland Customs Office of the importer’s choice.
 - Arrange for a licensed customs broker to effect clearance of the “goods to follow” that have been properly accounted for on a BSF186 at the FPOA (which would preclude the need for the importer’s physical attendance) or any sufferance warehouse or Inland Customs Office.
 - Appointing in writing anyone (i.e., family, friend or acquaintance) to clear the goods on their behalf as long as they are in possession of the original BSF186 that properly accounts for the “goods to follow” and they do so on a casual basis without the benefit of any compensation, fee or charge.



Carrier Requirements: Pre-Arrival

- The carrier is required to electronically transmit Advance Commercial Information (ACI) within the mode-specific time frames.
- Time frames for submitting ACI to CBSA:

Marine	Air	Rail	Highway
Cargo: 24 hours prior to loading or arrival depending on type and origin of goods Conveyance/Crew: 24 or 96 hours prior to arrival	4 hours prior to arrival or before time of departure	2 hours prior to arrival	1 hour prior to arrival



Carrier Requirements: Arrival at the Canadian Border

- The carrier reports at the FPOA:

Marine	Air	Rail	Highway
Carrier transmits CACM* electronically within a 2-hour window prior to arrival at a Canadian port. This is conditional on the vessel being within Canadian waters at the time the arrival request is submitted to the CBSA	Carrier transmits CACM electronically to the CBSA without delay after the aircraft is cleared by NAVCAN to land at an airport following arrival in Canada	Carrier transmits CACM electronically to the CBSA within a 30-minutes window prior to arrival in Canada	Carrier presents the eManifest lead sheet to the CBSA officer

*CACM – Conveyance Arrival Certification Message



Carrier Requirements: Arrival at the Warehouse

- Warehouse Arrival Certification Message (WACM) is electronically transmitted by the warehouse operator/owner to the CBSA when goods physically arrive at the inland sufferance warehouse to which they are destined.
- WACM is transmitted by warehouse operators/owners who are registered participants in the CBSA's Release Notification System (RNS), using an Electronic Data Interchange (EDI) method.



Questions?

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