



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Importing a Vehicle Into Canada

BSF5048 Rev. 08

Canada



This publication provides an overview of the laws, restrictions, entitlements, rights and obligations concerning individuals who want to import a vehicle into Canada. The information provided was accurate when it was published. However, legislative provisions and requirements can change at any time. The Canada Border Services Agency (CBSA) makes every effort to provide timely updates to this publication, as well as to its Web site.

If you have information about suspicious cross-border activity, please call the CBSA Border Watch Toll-free Line at **1-888-502-9060**.

At your service

The Canada Border Services Agency (CBSA) operates at some 1,200 service points across Canada and 39 locations abroad. It employs approximately 13,000 public servants who handle over 12 million commercial releases and more than 95 million travellers each year.

The CBSA's role is to manage the nation's border by administering and enforcing over 90 domestic laws that govern trade and travel, as well as international agreements and conventions.

The CBSA delivers innovative border management through a network of dedicated professionals who work strategically with domestic and international partners to ensure that Canada remains secure and responsive to new and emerging threats. The CBSA also intercepts, detains and removes those persons who pose a threat to Canada or who have been determined to be inadmissible.

Border services officers are at Canada's entry points to help you when you return to Canada. They are committed to providing efficient, courteous service. As well, at designated bilingual offices, they will serve you in the official language of your choice. If you require more detailed information that is not provided in this publication, please call the Border Information Service (BIS) line. The BIS telephone numbers can be found in the section called "Additional information."

Introduction

If you plan to import a vehicle into Canada, you should be aware that it has to comply with Canadian import laws. The vehicle must meet the requirements of the CBSA, Transport Canada and the Canadian Food Inspection Agency before it can be imported.

Note

Transport Canada defines a vehicle as any vehicle that is capable of being driven or drawn on roads, by any means other than muscular power exclusively, but does not run exclusively on rails. Trailers, such as recreational, camping, boat, horse and stock trailers, are considered vehicles, as are wood chippers, generators or any other equipment mounted on rims and tires.

Information on importing vehicles into Canada can be found in Memorandum D19-12-1, *Importation of Vehicles*, on the CBSA's Web site at www.cbsa.gc.ca.

Importing vehicles acquired in the United States

Not all vehicles that are manufactured for sale in the United States can be imported into Canada. As a general rule, if the vehicle you plan to import was manufactured for sale in the United States and is **less than 15 years old, or is a bus manufactured on or after January 1, 1971**, you need to find out if it qualifies for importation under Transport Canada's Registrar of Imported Vehicles (RIV) program. The RIV program ensures that qualifying vehicles imported into Canada are modified, inspected and certified to meet Canadian safety standards. You can contact the RIV at the telephone number or address found in the section called "Additional information."

If your vehicle qualifies for importation, you must register it in the RIV program when you report to the CBSA office upon arrival in Canada. The RIV program registration fee is \$195 plus the goods and services tax (GST) (and the Quebec sales tax for vehicles entering through a port in Quebec). You also have to pay any customs and other import assessments, including taxes, that may apply. You then have 45 days to have the necessary changes made to your vehicle and have it inspected. You are responsible for all costs incurred to modify your vehicle in order for it to meet Transport Canada requirements.

You cannot license your vehicle in Canada until it is modified and passes the federal inspection from the RIV. **Before importing your vehicle**, call the RIV at the number listed in the section called "Additional information" to ensure that it qualifies under the RIV program.

Notes

If you are importing a vehicle for resale or for other commercial purposes, Transport Canada requires you to report to a CBSA office designated for that purpose when you arrive in Canada. For more details, call the RIV.

The original certificate of title for your vehicle must be submitted to U.S. Customs and Border Protection (CBP) at least 72 hours before the vehicle is exported from the United States, and the vehicle must be presented to U.S. CBP at the time of exportation.

A recall clearance letter for your vehicle must be submitted directly to the RIV at the time of importation or immediately afterwards, otherwise

the RIV will be unable to release the **inspection form** that you need to complete the necessary modification(s) to your vehicle. For more details, please consult the RIV's Web site at www.riv.ca.

RIV program exemptions

You can import a vehicle from the United States without registering it with the RIV program **if** one of the following applies:

- The vehicle is 15 years old or older (excluding buses). The age of a vehicle is determined by the month and year it was manufactured. Do not use the model year. The age is located on the manufacturer's compliance label in the doorframe area of the vehicle. If no compliance label is attached, contact the manufacturer to find out the exact date that the vehicle was manufactured and obtain a letter from the manufacturer as a proof of age of the vehicle.
- The vehicle is a bus manufactured before January 1, 1971.
- The vehicle was originally manufactured and certified to meet Canadian safety standards. These vehicles are imported either by importers authorized by Transport Canada or by former residents of Canada who are bringing back the same vehicle they exported.
- The vehicle is entering Canada temporarily for a specific purpose. The allowable types of temporary imports are the following:
 - (a) vehicles imported by visitors for a period not exceeding 12 months, temporary residents (such as students) studying at an institution of learning for the duration of their studies in Canada, or individuals with valid work permits/authorizations for employment for a period not exceeding 36 months;
 - (b) vehicles imported by diplomats, if authorization in writing has been granted from Foreign Affairs and International Trade Canada, for the duration of their posting in Canada;
 - (c) vehicles imported by visiting military personnel for the duration of their assignment in Canada;
 - (d) vehicles imported by United States pre-clearance personnel and their dependents for the duration of the posting in Canada;

- (e) vehicles imported for exhibition, demonstration, evaluation, testing or other special purposes. The importer must submit **written authorization** from Transport Canada, in the form of a Transport Canada endorsed Schedule VII, for temporary importations of this nature;
- (f) vehicles travelling in-transit through Canada; and
- (g) vehicles designed primarily for the performance of work in civil engineering construction projects and in maintenance and that are not constructed on a truck chassis or truck-type chassis.

Note

A vehicle imported temporarily under one of these conditions cannot be sold or otherwise disposed of while in Canada, and cannot remain in Canada longer than the time limit listed on the person's work permit, student visa or other customs or immigration document. Once the time limit has been exceeded, the vehicle no longer qualifies for temporary entry and must be exported. Should the temporary status of the person importing the vehicle change while he or she is in Canada, the vehicle will have to either be permanently imported, **if it qualifies**, or exported.

Before importing your vehicle, contact Transport Canada to determine if the vehicle qualifies for importation. You can reach Transport Canada at the telephone number or address listed in the section called "Additional information."

Importing vehicles from countries other than the United States

You cannot import a vehicle that was manufactured to meet the safety standards of a country other than the United States or Canada unless the vehicle is the following:

- 15 years old or older (excluding buses);
- a bus manufactured before January 1, 1971; or
- entering Canada temporarily.

If the vehicle you are planning to import into Canada is less than 15 years old or is a bus manufactured on or after January 1, 1971, you must prove that your vehicle qualifies for one of the above exemptions. Details on determining the age of a vehicle, the types of temporary imports and the conditions under which a vehicle may be imported temporarily can be found in the previous section called “Importing vehicles acquired in the United States.”

Exceptions

You can import a vehicle into Canada on the condition that the vehicle is designed, manufactured, tested and certified to meet the Canada Motor Vehicle Safety Standards or the United States Federal Motor Vehicle Safety Standards, bears a statement of compliance label affixed by the original manufacturer and has not been altered, and that the certification from the original manufacturer is still on the vehicle in any of the following situations:

For a used or second-hand vehicle less than 15 years old or a bus manufactured on or after January 1, 1971

- You are importing a vehicle that was manufactured in the current calendar year.
- You are importing a vehicle for your personal use and you are the person who bought it new. The CBSA does not consider demonstration vehicles or used vehicles that you purchased from a car rental agency to be new.

- You are importing a vehicle after its year of manufacture that you received as a gift from a friend or a relative abroad. The CBSA requires a signed document between both parties certifying that it was a gift (i.e. no money changed hands and no other valuable considerations were involved).
- You are importing a replacement vehicle if your privately owned vehicle was damaged beyond repair while you were travelling abroad. To prove the extent of the damage, you must submit a statement from the insurance company and a copy of the police report.
- If you are a resident of Canada who is returning to resume residence after an absence of at least one year, or a former resident of Canada who has been a resident of another country for at least one year, consult the publication *Moving Back to Canada*.
- If you are a first-time settler to Canada and you owned, possessed and used your vehicle before your arrival in Canada, consult the publication *Settling in Canada*.

Other exemptions may apply as outlined in Memorandum D9-1-11, *Importation of Used or Second-Hand Motor Vehicles*.

For a new vehicle

You are importing a vehicle that is purchased new or obtained new in a foreign country (e.g. a manufacturer's foreign delivery program).

Note

Before importing your vehicle, you **must** contact both the CBSA and Transport Canada at the telephone numbers or addresses listed in the section called "Additional information" to determine if the vehicle meets Canadian import requirements.

Import duties and taxes

If your vehicle is eligible for importation into Canada according to **both** CBSA and Transport Canada requirements, you will have to pay import assessments, which may include duty, excise tax and the GST. Provincial or territorial sales tax may apply when you license your vehicle.

If you import a vehicle into Nova Scotia, New Brunswick or Newfoundland and Labrador, you must pay the 5% GST on your importation, as well as

the 8% provincial part of the harmonized sales tax (HST) when you license your vehicle.

Generally, you do not have to pay duty on a vehicle imported for personal use that was manufactured in the United States, Canada or Mexico. However, the CBSA will assess duty on a vehicle manufactured in a country other than the United States and Mexico. Duty and taxes are assessed based on your vehicle's value for duty. Value for duty is a value in Canadian funds based on the price you paid or will pay for the vehicle before any consideration for a trade-in.

The price paid or payable for a vehicle includes not only the vendor's invoice price, but also all other amounts such as warranty payments or foreign sales taxes that are collected by the vendor. Any credit you may receive for a trade-in does not reduce the value that must be declared when the vehicle is imported into Canada.

Example

Price of vehicle (as obtained from the vendor's invoice)	\$25,000
Trade-in allowance	<u>\$10,000</u>
Total payment	<u>\$15,000</u>

While you may have only paid the total amount of \$15,000, your value for duty declaration, expressed in Canadian funds, is based on the invoice price of \$25,000.

If you are not importing your vehicle as a result of a sale (for example, you received it as a gift), contact the CBSA for information on how to calculate its value for duty. Information on how to contact the CBSA can be found in the "Additional information" section.

If your vehicle has air conditioning, you must pay an excise tax of CAN\$100. You will have to pay additional excise taxes (Green Levy) only if your vehicle has a weighted average fuel consumption rating of 13 or more litres per 100 kilometres and is put into service after March 19, 2007. The Green Levy applies to automobiles (including station wagons, vans and sports utility vehicles) designed primarily for use as passenger vehicles, but not including pickup trucks, vans equipped to accommodate 10 or more passengers, ambulances and hearses.

The following example shows a breakdown of the customs duties and taxes assessed on a U.S.-manufactured automobile sold for export from the United States to a purchaser in Canada and imported after March 19, 2007.

Example

2008 model year automobile

Purchase price (includes invoice price and state taxes)		US\$50,000
Value for duty (price converted to Canadian currency at current rate of exchange: \$50,000.00 × 1.05*)		CAN\$52,500
Duty at 0%	0	
Excise tax on air conditioner	\$100	
Excise tax on Green Levy	<u>\$1,000</u>	
	\$1,100	\$1,100
Value for tax (value + duty + excise tax)		\$53,600
GST (\$53,600 × 5%)		<u>\$2,680</u>
Total cost		<u><u>\$56,280</u></u>
Total duties and taxes paid to CBSA		\$3,780

* Example only. Consult the Bank of Canada's Web site at www.bank-banque-Canada.ca for current foreign exchange rates.

The CBSA publications *Settling in Canada* and *Moving Back to Canada* provide information on the special duty- and tax-free benefits for settlers and for returning or former residents of Canada.

Other fees

In addition to the duties and taxes paid to the CBSA at the time of importation, provincial or territorial taxes may also apply when you license your vehicle. For more information, contact a sales tax office in the province or territory where you will be registering the vehicle.

Most provinces and territories also have their own safety-inspection programs. For more details, contact the motor vehicle department of your province or territory.

Vehicle Import Form

You will receive a *Vehicle Import Form - Form 1* when your vehicle enters Canada. You and the CBSA must properly complete this form in order to have your vehicle licensed in Canada.

Additional requirements

Soil and related matter can carry pests that are harmful to Canadian agriculture. The Canadian Food Inspection Agency (CFIA) requires that you wash any sand, soil, earth and plant residue from your passenger and recreational vehicles, including the undercarriage, before you import them. This requirement applies to all used vehicles, regardless of origin. For more information, call the CFIA at one of the telephone numbers listed in the section called “Additional information.”

Some countries, including the United States, have requirements that you must meet before you can export a vehicle. Check with the customs authority of the country from which you intend to export the vehicle.

What if I can't import my vehicle?

If you arrive at a CBSA office and your vehicle does not meet the requirements of both the CBSA and Transport Canada, you must either export or destroy your vehicle under the CBSA's supervision. You are responsible for all related costs. In such circumstances, duties and GST may not be refunded.

Remember that it is your responsibility to meet all import requirements. Call the CBSA and Transport Canada (or the RIV) before you attempt to import your vehicle.

Additional information

If you have any questions, contact the CBSA's Border Information Service (BIS) line. This is a 24-hour telephone service that automatically answers all incoming calls and provides general border services information.

Toll-free in Canada: **1-800-461-9999**

Outside Canada: 204-983-3500 or 506-636-5064
(long-distance charges will apply)

If you call during regular business hours Monday to Friday (except holidays), from 8:00 a.m. to 4:00 p.m. (local time), you can speak directly with an agent by pressing "0" at any time.

You can also visit our Web site at **www.cbsa.gc.ca**.

For more recent policy and technical information about excise tax on vehicles and their air conditioners, call the Canada Revenue Agency at **1-866-330-3304**.

For the most recent **Transport Canada** information about importing vehicles into Canada, contact the following offices:

Vehicles manufactured for sale in the United States

Registrar of Imported Vehicles (RIV)
405 The West Mall
Toronto ON M9C 5K7

Telephone: 1-888-848-8240
(toll free in Canada and the
United States)
416-626-1803 (all other countries)

Fax: 416-626-0366

Web site: **www.riv.ca**

All other vehicles

Road Safety and Motor Vehicle
Regulation Directorate
Transport Canada
Place de Ville, Tower C, 8th floor
330 Sparks Street
Ottawa ON K1A 0N5

Telephone: 1-800-333-0371
(toll free in Canada and
the United States)
613-998-8616 (all other countries)
Fax: 613-998-4831
Web site: www.tc.gc.ca

For information about **Canadian Food Inspection Agency** requirements, contact one of the following Import Service Centres (ISC):

Web site: www.inspection.gc.ca

Eastern ISC (Quebec and Atlantic)

7:00 a.m. to 11:00 p.m. (local time)

Telephone: 1-877-493-0468
(toll-free in Canada and
the United States)
514-493-0468 (all other countries)
Fax: 514-493-4103

Central ISC (Ontario)

7:00 a.m. to 12:00 a.m. (local time)

Telephone: 1-800-835-4486
(toll-free in Canada and
the United States)
416-661-3039 (all other countries)
Fax: 416-661-5767

Western ISC (Prairies and British Columbia)

7:00 a.m. to 12:00 a.m. (local time)

Telephone: 1-888-732-6222
(toll-free in Canada and
the United States)
604-666-9240 (all other countries)
Fax: 604-666-1577

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