



Ottawa, May 29, 2012

# MEMORANDUM D2-3-2

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## In Brief

### FORMER RESIDENTS OF CANADA – TARIFF ITEM NO. 9805.00.00

1. This memorandum has been reviewed and updated to include changes to the personal exemptions that were enacted in the 2012 Federal Budget. **These changes come into effect June 1, 2012.**
2. Changes to the *Excise Tax Act, 2001* regarding the *Stamping and Marking of Tobacco Products Regulations* have been included.





Ottawa, May 29, 2012

# MEMORANDUM D2-3-2

## FORMER RESIDENTS OF CANADA – TARIFF ITEM NO. 9805.00.00

This memorandum outlines and explains the conditions under which former residents of Canada, residents of Canada, Canadian government employees and Canadian Forces personnel may import goods for personal and household use after a minimum residency or absence abroad of one year.

### Legislation

Tariff item No. 9805.00.00 as set out in the schedule to the *Customs Tariff* reads:

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 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 duties is being claimed in respect of alcoholic beverages or tobacco 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.

Paragraph 133(g) of the *Customs Tariff*:

133. The Governor in Council may, on the recommendation of the Minister of Public Safety and Emergency Preparedness, make regulations

(g) for the purposes of tariff item No. 9805.00.00,

(i) exempting goods or classes of goods imported by any class of persons referred to in that tariff item from any of its requirements relating to the period during which goods must be owned, possessed or used abroad, and

(ii) substituting less exigent requirements relating to the period during which goods or classes of goods of that tariff item must be owned, possessed or used abroad by any class of persons referred to in that tariff item;

Section 84 of the *Customs Tariff*:

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.

Tariff Item 9805.00.00 Exemption Order: SOR/81-701.

### Custom Tariff

#### Tariff Item 9805.00.00 Exemption Order

Order respecting the exemption of certain goods from certain requirements specified in Tariff No. 9805.00.00.

### Short Title

1. This Order may be cited as the Tariff Item 9805.00.00 Exemption Order.

SOR/88-84, Part III.

## 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; (*trousseau de mariée*)

“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. (*cadeaux de nocés*)

## 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 customs 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.

SOR/88-84, Part III. SOR/92-595, s. 2; SOR/94-784, s. 3.

## *Excise Act, 2001*

2002, c. 22

Section 32.(2)(j) and 35.(2)(c) as set out in the *Excise Act, 2001* reads:

(j) an individual who has imported the product for their personal use in quantities not in excess of prescribed limits; or

(c) a tobacco product that is imported by an individual for their personal use in quantities not in excess of prescribed limits;

## *Stamping and Marking of Tobacco Products Regulations*

5. (1) for the purposes of paragraphs 32(2)(j) and 35(2)(c) of the Act, the prescribed limit is five units of tobacco products.

(2) For the purposes of subsection (1), a unit of tobacco products consists of

(a) 200 cigarettes;

(b) 50 cigars;

(c) 200 tobacco sticks; or

(d) 200 g of manufactured tobacco.

SOR/2003-288.

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## GUIDELINES AND GENERAL INFORMATION

1. The provisions of tariff item No. 9805.00.00 apply to goods imported by Canadian Forces personnel, Canadian government employees, former residents of Canada and residents of Canada.

2. These persons are entitled to the benefits of tariff item No. 9805.00.00 when they return to Canada. Unless specifically exempted by the *Tariff Item 9805.00.00 Exemption Order*, all goods being imported must have been acquired by the person for personal or household use and have been actually owned, possessed and used abroad for at least six months prior to the person’s return to Canada.

## Absence Requirements

3. Persons who establish themselves as residents of another country for a period of at least one year may make return visits to Canada (as non-resident visitors) without jeopardizing their eligibility to claim under tariff item No. 9805.00.00 at the time of their final return to resume residence.

4. However, persons who do **not** establish themselves as residents of another country during their absence from Canada, such as those on extended vacations, voyages or world cruises, are eligible to claim goods under tariff item No. 9805.00.00 **only if** the duration of their absence is a continuous period of at least one year, without any return to Canada having been made during that time.

5. One year is interpreted as meaning from the anniversary date of departure to the same date the next calendar year (e.g. from January 1, 2011, to January 1, 2012).

6. Persons who are studying or working abroad for a period of less than one year are not eligible for the benefits of tariff item No. 9805.00.00 at the time of their final return to resume residence in Canada. These persons may not aggregate the time spent abroad (e.g. an athlete who spends six months in the United States and six months in Canada each year over a period of several years may not accumulate the time spent in the United States to qualify for the benefits of tariff item No. 9805.00.00).

### Canadian Government Employees Recalled Early

7. Situations arise where employees of the Government of Canada are posted abroad for a minimum of one year but, due to circumstances beyond their control, the posting is terminated early. As a result, duty and taxes may be assessed on certain household goods or personal effects either because they do not meet the minimum ownership possession and use requirements of tariff item No. 9805.00.00 or because the person did not meet the minimum one-year absence requirement. It must be noted that there is no provision for remission of duty and taxes in such cases.

8. However, persons in this category are advised to discuss the particulars of their case with their employing department or agency. The Treasury Board of Canada Secretariat (TBS) has authorized deputy heads to reimburse employees for duty and taxes paid on goods that would have qualified for importation under tariff item No. 9805.00.00 had the posting not been terminated early. Certain conditions apply. For more information, refer to Directive 15, Section 15.36, of the Foreign Service Directives that are posted on the TBS Web site at [www.tbs.gc.ca](http://www.tbs.gc.ca).

### Listing Goods to be Imported

9. **Prior to** importation, former residents must prepare a detailed list **in duplicate** of all goods to be imported that indicates the make, model, serial numbers (where possible) and approximate value of each item. For general household items, a group listing and overall value is sufficient (e.g. kitchen utensils – \$000). The list should be divided **into two parts** showing which items are accompanying the owner at the time of return and which items are to arrive at a later

date as “**goods to follow**.” This list must be presented to the border services officer at the **first port of entry** (POE) when the former resident arrives in Canada, even if no goods are being imported at that time. Instead of a list, Form B4A, *Personal Effects Accounting Document (list of goods imported)*, may be used.

10. **If no list** has been prepared, the former resident will be instructed by the border services officer to complete one **before** any further processing can be completed. When there are goods to follow, the list must be detailed enough in order to avoid any confusion when the shipment arrives, particularly if there are items of significant value.

11. It is suggested that former residents obtain an appraisal report from a qualified gemologist, jeweller or their insurance agent for valuable pieces of **jewellery** they intend to import. Such jewellery should be individually identified on the list of goods submitted to the Canada Border Services Agency (CBSA).

### Accounting for Goods

12. To clear the former resident’s personal effects, the border services officer at the **initial POE** where the former resident enters Canada, shall prepare a Form B4, *Personal Effects Accounting Document* (Settler, Former Resident, Seasonal Resident or Beneficiary) based on the list of goods provided by the former resident. The list must show which goods are accompanying the former resident and which are to follow at a later date. Former residents who would like to speed up the process can complete a Form B4 in advance and present it to the officer when they arrive in Canada. Forms B4 and B4A are available in both official languages on the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

13. The border services officer will ensure that the “Former Resident” box is checked off and the date of arrival in Canada is indicated. The terms of importation should be explained, and the former resident must sign the Form B4. The officer must complete the shaded areas and date stamp both copies, as well as the list of goods.

### Admissible Goods

14. Either spouse may claim duty and tax -free importation of personal and household effects under tariff item No. 9805.00.00, regardless of whether the goods are registered jointly or in one of the spouse’s names. Personal and household effects can include such items as the following:

(a) apparel, household furniture and appliances, books, musical instruments, personal computers, bicycles, hobby tools, travel and utility trailers, pleasure boats and personal aircraft;

(b) mobile trailers not exceeding 2.6 metres (9 feet) in width that the owner is personally capable of moving

from place to place, motor homes and tool sheds or garages that do not attach to or form part of a dwelling;

(c) commercial vehicles that have been and will continue to be used solely for personal transportation, and equipment imported exclusively for personal or hobby use; and

(d) vehicles and goods that are jointly or individually owned by either spouse. Either spouse may claim and account for such goods (regardless of whether they are registered jointly or in one of the spouse's names). In instances where one spouse qualifies as a former resident while the other qualifies as a settler, either spouse may claim the household and personal effects using tariff item No. 9805.00.00 or No. 9807.00.00, as the case may be.

### Inadmissible Goods

15. The following are examples of goods that are not admissible under tariff item No. 9805.00.00 and are classified under the appropriate provision of the *Customs Tariff*:

(a) goods for the accommodations of others, for sale or hire or for use in a business or manufacturing establishment or as contractors' outfits, such as office equipment and furniture, dental chairs, welding equipment, metal and woodworking machines, vehicles and trailers for commercial use;

(b) livestock, machinery and equipment for use on a ranch or farm;

(c) houses and buildings used as dwellings or residences, large trailers used as residences of any type or nature that require a special permit and highway escort to be moved from place to place;

(d) company-owned and leased vehicles (as well as any other leased goods);

(e) goods that are shipped to Canada while the owner continues to live or travel abroad (alternatively, they may be placed in "bonded storage"); and

(f) goods stored abroad or shipped to Canada for bonded storage before all of the ownership, possession and use requirements have been met (the time spent in transit or in storage abroad or in Canada cannot be included when calculating the six-month period of possession or use).

### Value Limitations

16. If an article meets all the conditions of tariff item No. 9805.00.00 but its value for duty exceeds \$10,000, it is **not** classified under tariff item No. 9805.00.00. Instead, section 84 of the *Customs Tariff* applies and the article is classified under Chapters 1 to 97 of the *Customs Tariff*, and

its value for duty is reduced by \$10,000. Duty and taxes therefore apply only to the portion of the value that exceeds \$10,000.

17. In the case of an automobile, duty and goods and services tax/harmonized sales tax (GST/HST) apply to the portion of the value in excess of \$10,000. Excise taxes remain payable **in their entirety** on the air conditioning unit and an additional fuel-inefficient excise tax (Green Levy) will be collected if the automobile has a weighted average fuel consumption rating of 13 or more litres per 100 kilometres, and has been put into service after March 19, 2007. The Green Levy applies to automobiles, which include station wagons, sport utility vehicles, and vans designed to carry less than 10 passengers.

18. Form B15, *Casual Goods Accounting Document*, is to be used to account for the vehicle and a cross-reference should be made to the Form B4 number.

19. The 12-month retention period applies to the vehicle in the usual manner.

### Ownership, Possession and Use

20. For the purpose of tariff item No. 9805.00.00:

(a) "Ownership" means that the former resident has acquired, by purchase or other means, the legal right to have goods as personal property and to exercise control over their use and disposition. Goods that are leased do not qualify.

(b) "Possession" means that the former resident has, in person, physically accepted the goods.

(c) "Use" means that the former resident has actually put the goods into an action or service for a purpose for which they were designed or intended.

(d) The "six month" stipulation is waived in respect of goods imported under tariff item No. 9805.00.00 if the following applies:

(i) the person resided abroad for at least five years immediately prior to returning to Canada to resume residence and the goods were actually owned, possessed and used abroad by the person (for any period of time) prior to the date of his or her return; or

(ii) the goods were acquired as replacements for goods that, except for their loss or destruction as the result of fire, theft, accident or other unforeseen contingency, would have qualified for importation under tariff item No. 9805.00.00. In order to be eligible under this provision, the replacement goods must be of a similar class and of approximately the same value as the goods they replaced, and the person must be able to substantiate the authenticity of the circumstances.

Further, the replacement goods must have been owned, possessed and used by the person before his or her return to Canada.

(e) The “use” requirement and the “six month” stipulation are waived in respect of the following goods imported under tariff item No. 9805.00.00:

(i) 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 or territory in which the CBSA office where the alcoholic beverages are imported is situated;

(ii) a bride’s trousseau owned by and in the possession of 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; and

(iii) wedding presents owned by, in the possession of and imported by the recently married recipient or the person whose anticipated marriage is to take place within three months of the date of recipient’s return to Canada.

(f) All remaining requirements of tariff item No. 9805.00.00 apply in the usual manner.

### Shipping Goods to Canada

21. 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 return to Canada. Goods arriving in advance of the owner’s return will be held at a sufferance warehouse for a period of only 40 days, after which time they will be treated as unclaimed.

22. If goods cannot be claimed within the 40-day time limit, it is the owner’s responsibility to request an extension, prior to the expiration of the time limit, at the local CBSA office. If no extension has been granted, the local CBSA office will issue a Form E44, *Notice - Unclaimed Goods*. The goods must be claimed within 30 days from the date the Form E44 was issued or they will become forfeit to the Crown. Once the goods become forfeit to the Crown, they are subject to disposal and can no longer be claimed by the owner. Extensions can be granted for a period of up to four years. When the owner arrives in Canada to clear the goods, only those items that meet all of the criteria of tariff item No. 9805.00.00 before their shipment to Canada may be claimed under that item.

23. Former residents who are transporting their own personal goods using a private or rented vehicle must have them cleared at the first point of arrival in Canada.

24. There are cases where persons residing abroad wish to ship goods to Canada for long-term storage, pending their own return to Canada at some future time. In such cases, it

is the responsibility of the owner to make suitable arrangements with the shipping agent to have the goods placed in “bonded storage” in Canada. Goods may remain in bonded storage for only four years and premium rates are usually assessed by private firms for this service. When the owner arrives in Canada to process the clearance of the goods, only those items that met all of the criteria of tariff item No. 9805.00.00 before their shipment to Canada may be claimed under that tariff item.

25. Former residents’ effects arriving by commercial carrier and going forward in bond to an inland destination for clearance will be manifested on a Form A8A(B), *Cargo Control Document*. If the commercial carrier is not covered by a general authorization, the carrier must obtain a single trip authorization (refer to Memorandum D3-1-1, *Policy Respecting the Importation and Transportation of Goods*, for bonding regulations). Former residents may also choose to obtain clearance of their goods by presenting themselves at the POE rather than having the goods forwarded to an inland destination.

26. Former residents’ effects going forward in bond are not required to be delivered to a highway sufferance warehouse but may proceed directly to the CBSA office at the destination.

### Goods to Follow

27. When “goods to follow” arrive, they will be released to the former resident on presentation of the original Form B4 to the border services officer. The officer will initial and date the items being released on the former resident’s copy of the Form B4.

28. Only goods that were declared and listed as “goods to follow” on the former resident’s original Form B4 are eligible for duty- and tax-free importation at a later time, under tariff item No. 9805.00.00. There is no time limit for importing “goods to follow” that were declared on arrival and listed on the Form B4. Any discrepancy between what was declared on the Form B4 and the goods to follow should be questioned. Goods that were not declared on the initial entry as “goods to follow” are subject to regular import assessments.

29. When CBSA clearance is requested for “goods to follow,” the former resident must present the original Form B4 that was prepared at the initial POE. If the former resident does not have the Form B4, the border services officer must contact the initial POE to request a copy of the Form B4 that was kept on file. All attempts to trace the original Form B4 must be made.

### Retention Period

30. Goods imported under tariff item No. 9805.00.00 or goods that have benefited from a reduction in their value for duty under section 84 of the *Customs Tariff* that are sold or otherwise disposed of in Canada within 12 months after

importation are subject to repayment of the duty and taxes initially exempted on the first \$10,000. However, credit will be accorded for each full month the item was retained.

**Note:** If the value of the vehicle at time of importation was under \$10,000 and it was therefore exempted from the payment of excise taxes (e.g. air conditioner, excess weight), such excise taxes also become payable in their entirety if the vehicle is sold or disposed of within 12 months after importation.

### Penalty Information

31. A false declaration or failure to comply with the conditions of importation under the provisions of tariff item No. 9805.00.00 may result in the assessment of duties, penalties and/or seizure action.

### Additional Personal Exemption

32. Former residents are also eligible to claim a personal exemption for goods up to a value of \$800, free of duty and taxes. For further information on personal exemptions, refer to Memorandum D2-3-1, *Personal Exemptions for Residents Returning to Canada*.

### Alcoholic beverages and Tobacco Products

33. Subject to the quantity limits in each case, former residents can include alcoholic beverages and tobacco products in either tariff item No. 9805.00.00 or the personal exemption entitlements, but not both. In addition, these products must accompany the former residents on arrival in Canada.

#### Alcoholic Beverages

34. Alcoholic beverages are products that exceed 0.5% alcohol by volume. Former residents who have attained the legal age as prescribed by the provincial or territorial authority where they arrive in Canada can import alcoholic beverages. Former residents may include as part of the personal exemption **one** of the following;

- (a) 1.5 litres of wine;
- (b) a total of 1.14 litres of alcoholic beverages; **or**,
- (c) up to 8.5 litres of beer or ale.

35. Minimum ages for the importation of alcoholic beverages as prescribed by provincial or territorial authority are as follows:

- (a) 18 years for Alberta, Manitoba and Quebec; and
- (b) 19 years for Yukon, the Northwest Territories, Nunavut, British Columbia, Saskatchewan, Ontario, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

36. If former residents intend to ship alcoholic beverages to Canada (e.g. the contents of a bar or wine cellar), they should contact the appropriate provincial or territorial liquor board authority, prior to shipment, so that provincial fees and assessments can be paid in advance. In order to obtain release of the shipment in Canada, they must produce a copy of the provincial receipt and pay the applicable CBSA assessments.

#### Tobacco Products

37. Former residents can include in tariff item No. 9805.00.00 or their personal exemption, free of duty and taxes, up to all of the following amount of tobacco products, if they **have** an excise stamp “**DUTY PAID CANADA DROIT ACQUITTE**”:

- (a) 200 cigarettes;
- (b) 50 cigars;
- (c) 200 grams of manufactured tobacco; **and**
- (d) 200 tobacco sticks.

38. If former residents include cigarettes, tobacco sticks or manufactured tobacco in their personal allowance, a partial exemption may apply. They will have to pay a special duty on these products unless they **have** an excise stamp “**DUTY PAID CANADA DROIT ACQUITTE**”. You will find Canadian-made products sold at duty-free stores are marked this way.

39. Excess quantities of alcohol and tobacco are subject to high importation costs as provincial fees and taxes are assessed in addition to the duty and taxes that apply. In some cases, provincial limits may also apply. An allowance will be given for products that **have** an excise stamp “**DUTY PAID CANADA DROIT ACQUITTE**” when border services officers calculate the amounts owing. Canadian-made products sold at duty-free shops are marked in this manner. An example of a situation where the minimum duty applies is in the case of a returning resident who has purchased U.S. cigarettes in the United States or at a U.S. duty-free shop and who is including these cigarettes in his 7-day personal exemption.

40. The *Excise Act, 2001* limits the quantity of tobacco products that may be imported (or possessed) by an individual for personal use if the tobacco product is not packaged and have the excise stamp “**DUTY PAID CANADA DROIT ACQUITTE**”. The limit is currently **five** units of tobacco products. **One** unit of tobacco products consists of one of the following:

- (a) 200 cigarettes;
- (b) 50 cigars;
- (c) 200 grams of manufactured tobacco; **or**
- (d) 200 tobacco sticks.

## Restrictions

41. The importation of certain goods is restricted in Canada. The following are examples of some of these goods. Make sure you have the information you require before attempting to import these items. For information on:

- (a) currency and monetary instruments, refer to Memorandum 19-14-1, *Cross-Border Currency and Monetary Instruments Reporting*;
- (b) firearms and weapons (which include replica firearms, mace/pepper spray), refer to Memorandum D19-13-2, *Importing and Exporting Firearms, Weapons and Devices*;
- (c) explosives (which include fireworks and ammunition), refer to Memorandum 19-6-1, *Administration of the Explosives Act and Regulations*;
- (d) vehicles, refer to the Memoranda D19-12-1, *Importation of Vehicles*;
- (e) consumer products that could pose a danger to the public (e.g. baby walkers, jequirity beans that are often found in art or bead work), refer to Memorandum D19-5-1, *Administration of Hazardous Products Act and Regulations*;
- (f) food, plants, animals and related products, refer to Memorandum D19-1-1, *Food, Plants, Animals and Related Products*;
- (g) obscene material, hate propaganda and child pornography refer to Memoranda D9-1-1, *Canada Border Services Agency's Policy on the Classification of Obscene Material*, D9-1-15, *Canada Border Services Agency's Policy on the Classification of Hate Propaganda, Sedition and Treason* and *Customs Tariff* Item No. 9899.00.00;

(h) health products (including natural health products, prescription drugs, controlled drugs) refer to Memoranda D19-9-1, *Importation of Human-Use Drugs* and D19-9-2, *Regulations of Narcotics and Controlled and Restricted Drugs (Narcotic Control Act, Food and Drug Act)*;

(i) cultural property, refer to the Department of Canadian Heritage, Movable Cultural Property Program at [www.pch.gc.ca](http://www.pch.gc.ca).

(j) items imported for commercial use refer to Memorandum D8-1-1, *Amendments to Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.

**Note:** This list is not all encompassing but provides some examples of goods that are controlled, restricted, or prohibited. The D-Memoranda series are available on the CBSA Web site at: [www.cbsa.gc.ca/publications](http://www.cbsa.gc.ca/publications).

## Provincial Sales Tax

42. Provincial sales tax might apply to goods. Former residents should contact the provincial authority where they intend to reside for more information.



## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Traveller Border Programs Division          Border Programs Directorate          Programs Branch</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>H.S. 9805.00, H.S. 9805-0</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Customs Tariff</i>  <i>Excise Act, 2001</i></p>	<p><b>OTHER REFERENCES –</b></p> <p>D2-3-1, D3-1-1, D8-1-1, D9-1-1, D9-1-15, D19-1-1,          D19-5-1, D19-6-1, D19-9-1, D19-9-2, D19-12-1,          D19-13-2, D19-14-1</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D2-3-2, July 26, 2011</p>	

Services provided by the Canada Border Services Agency  
 are available in both official languages.

