



Memorandum D2-1-5

Ottawa, November 18, 2015

Bequests – Tariff Item No. 9806.00.00

In Brief

1. This memorandum has been updated to reflect current organizational information.
2. Form B4, *Personal Effects Accounting Document* and B4A, *Personal Effects Accounting Document (list of goods imported)* have been renumbered [BSF186](#) and [BSF186A](#) respectively.
3. Information concerning certain restricted goods has been changed or added.

This memorandum outlines and explains the conditions under which bequests of personal and household effects may be imported by residents of Canada without the payment of duties.

Legislation

Customs Tariff

Tariff Item No. 9806.00.00 –

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.

Guidelines and General Information

Eligible Goods

1. Only goods considered as being personal and household effects are eligible for duty- and tax-free importation under the provisions of tariff item No. 9806.00.00. In addition, these goods must have been owned, possessed and used abroad by the donor.
2. “Personal and household effects” may include such things as furniture and appliances; family heirlooms; antiques; musical instruments; jewellery; personal collections of coins, stamps or art; hobby items; and conveyances such as motor vehicles, boats and motors, trailers and aircraft.

Goods Not Eligible

3. Houses, buildings and large trailers used as residences, any goods that are commercial in nature, and any goods that were used by the donor in connection with a business or for commercial purposes do not qualify as personal and household effects under tariff item No. 9806.00.00.
4. Goods that were rented or leased by the donor are not considered to have been owned and do not meet the ownership requirement of tariff item No. 9806.00.00.

5. There are also restrictions on the importation of certain goods into Canada such as alcoholic beverages, tobacco products and other goods that do not meet the “use” requirement and are not eligible for importation under the provisions of tariff item No. 9806.00.00. For information on the import restrictions, duty, provincial taxes and assessments that apply to these goods, see the “Restrictions” paragraphs below.

Gifts in Anticipation of Death

6. In order for goods to be eligible as “gifts in anticipation of death” under the provisions of tariff item No. 9806.00.00, it is a prerequisite that the donor’s death be imminent. The donor must be a non-resident of Canada and documentation must be provided in accordance with paragraph 8(b).

Documentation Requirements

7. At the time of importation, the border services officer will ask the importer to provide documentation to attest to the circumstances of the bequest.

8. The documentation provided must adequately describe the goods being imported and identify the importer as a beneficiary of the estate. The prime document normally used for this purpose is a copy of the deceased person’s will.

(a) In the case where the donor is deceased, a certified true copy of the death certificate is also required. When there is no will, the following documents may also be used:

(i) documents issued by a probate court; or

(ii) a statement from the executor or executrix or a legal representative who is authorized to divide the assets or interests of the deceased person’s estate.

(b) When the goods constitute a “gift in anticipation of death,” the following documents are required:

(i) a copy of the donor’s will; and

(ii) a written testimony from the donor’s physician that the donor’s death is imminent.

(c) 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 may be used.

Canada Border Services Agency (CBSA) Clearance Procedures

9. Before the goods arrive in Canada, the importer should prepare a list, in duplicate, of all of the goods to be imported, giving descriptions and approximate values of each item.

10. If not all of the goods are being imported at the same time, those to arrive later should be listed as “goods to follow” on the importer’s list. Instead of a list, a Form [BSF186A](#) (formerly B4A), *Personal Effects Accounting Document (list of goods imported)*, may be used.

11. When the goods are imported, the border services officer prepares a Form [BSF186](#) (formerly B4), *Personal Effects Accounting Document*, based on the list of goods that the importer has provided. The Form BSF186 should clearly indicate what goods are being imported at the time of entry and those to arrive at a later date. These goods should be listed as “goods to follow.” The importer will be asked to complete and sign the declaration portion on the Form BSF186. The officer will give the importer a copy of the completed and numbered Form BSF186, as a receipt.

12. To facilitate the CBSA clearance process, importers may complete the Forms [BSF186](#) and [BSF186A](#) on-line in advance, print the forms and present them to the border services officer when the goods arrive.

13. When bequest items on the “goods to follow” list are being imported, the importer must present to the border services officer the original list and/or Form [BSF186A](#) as well as a completed stamped and numbered receipt on the original Form [BSF186](#) to acquit the remaining goods.

Restrictions

14. The importation of certain goods is restricted in Canada. The following are some examples of these goods. Importers are responsible for ensuring that they have the required information before attempting to import these items into Canada.

15. The following are some examples of restricted, controlled or prohibited goods and the applicable D-Memoranda:

- (a) currency and monetary instruments: refer to [Memorandum D19-14-1, Cross-border Currency and Monetary Instruments Reporting](#);
- (b) vehicles: refer to Memoranda [D19-12-1, Importation of Vehicles](#), [D9-1-11, Importation of Used or Second-hand Motor Vehicles](#);
- (c) firearms and weapons (which include replica firearms, mace/pepper spray): refer to [Memorandum D19-13-2, Importing and Exporting Firearms, Weapons and Devices](#);
- (d) explosives (which include fireworks and ammunition): refer to [Memorandum D19-6-1, Administration of the Explosives Act](#) and Regulations;
- (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, Importation of Consumer Products, Cosmetics and Radiation Emitting Devices](#);
- (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) used or second-hand mattresses: refer to [Memorandum D9-1-7, Used or Second-hand Mattresses and Materials Therefrom](#);
- (i) cultural property: refer to [Memorandum D19-4-1, Export and Import of Cultural Property](#).

Note: This list provides examples but is not to be considered an exhaustive list of all goods that are controlled, restricted, or prohibited.

Additional Information

16. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Program and Policy Management Division Traveller Programs Directorate Programs Branch
Headquarters File	
Legislative References	<i>Customs Tariff</i> Technical Amendments Order (<i>Customs Tariff</i>) 1999-1 SOR/99-132
Other References	D9-1-1 , D9-1-7 , D9-1-11 , D9-1-15 , D19-1-1 , D19-4-1 , D19-5-1 , D19-6-1 , D19-12-1 , D19-13-2 , D19-14-1
Superseded Memorandum D	D2-1-5 dated August 31, 2011