



Memorandum D17-1-3

Ottawa, February 20, 2018

Casual Importations

In Brief

Paragraph 1(e) has been amended to clarify the processing related to goods and conveyances imported into Canada and classified under Tariff Number 9803.00.00.

Legislation

Legislation

[Customs Act](#)

Regulations

Note: The regulations governing the policy and procedures applicable to casual goods are found in [Accounting for Imported Goods and Payment of Duties Regulations](#)

General Manner of Accounting

3. (1) Except as otherwise provided for in the Act or these Regulations, every person required by subsection 32(1), (3) or (5) of the Act to account for goods, or by subsection 32(2)(a) of the Act to make an interim accounting in respect of goods, shall do so

(a) in writing at the customs office from which the goods were released or are to be released;

(a.1) [Repealed, SOR/2006-152, s. 3]

(b) orally either by telephone or by other means of telecommunication at a customs office designated for that purpose by the Minister under section 5 of the Act, in the case of a person who holds an authorization to present themselves in an alternative manner under paragraph 11(b), (c) or (e) of the [Presentation of Persons \(2003\) Regulations](#); or

(c) by electronic means in accordance with the technical requirements, specifications and procedures for electronic data interchange that are set out in the *Electronic Commerce Client Requirements Document*.

(2) Every CSA importer shall account, under subsection 32(3) of the Act, for goods that have been released under subsection 32(2) of the Act by electronic means in accordance with the technical requirements, specifications and procedures for electronic data interchange that are set out in the *Electronic Commerce Client Requirements Document*.

SOR/88-515, s. 2; SOR/96-150, s. 2; SOR/2005-383, ss. 2, 13; SOR/2006-152, s. 3.

4. (1) Every person who accounts for goods under subsection 32(1), (3) or (5) of the Act or who makes an interim accounting in respect of goods under subsection 32(2)(a) of the Act shall provide, at the time of accounting and before the goods are released, if the goods have not been released before that time, every certificate, licence, permit or other document and any information that is required to be provided under the Act or these Regulations or under

any other Act of Parliament or regulations made pursuant thereto that prohibits, controls or regulates the importation of goods.

(2) Subsection (1) does not apply to a CSA importer in respect of goods released under paragraph 32(2)(b) of the Act.

SOR/2005-383, ss. 3, 13.

General Requirements Respecting the Accounting for and Payment of Duties on Casual Goods

[SOR/88-515, s. 3]

5. (1) Every person who accounts for casual goods under subsection 32(1), (3) or (5) of the Act shall provide, at the time of accounting and before the goods are released, if the goods have not been released before that time, a commercial invoice, current price list, bill of sale or other similar document that describes the goods and contains information sufficient to enable an officer to determine the tariff classification and appraise the value for duty of the goods.

(2) Subsection (1) does not apply to a person who accounts for casual goods orally under paragraph 3(1)(b).

SOR/2005-383, s. 4; SOR/2006-152, s. 4.

5.1 (1) Subject to subsection (2) and sections 7 and 8, casual goods may be released prior to the payment of duties thereon, if the importer or owner of the goods provides, as conditional payment of an amount equal to the amount of these duties

(a) a remittance by credit card in respect of which the importer or owner of the goods is the cardholder or authorized user, where the issuer of the credit card has entered into an agreement with the Government of Canada establishing the conditions of its acceptance and use; or

(b) a traveller's cheque, a money order or a certified cheque.

(2) Where casual goods are released prior to the unconditional payment of duties thereon, the person who accounted for the goods shall pay the duties thereon within five days after their release.

SOR/88-515, s. 4.

Release Without Accounting

[SOR/92-410, s. 2]

7. (1) Subject to subsection (3), the following goods may be released without any requirement of accounting under section 32 of the Act if the goods are not charged with duties and may be reported orally under paragraphs 5(1)(a) to (d) of the [Reporting of Imported Goods Regulations](#):

(a) goods, other than vessels, classified under tariff item No. 9801.00.10 or 9803.00.00 in the List of Tariff Provisions;

(b) commercial conveyances manufactured in Canada that are classified under tariff item No. 9813.00.00 in the List of Tariff Provisions;

(c) commercial conveyances previously accounted for in Canada under the [Customs Acts](#) that are classified under tariff item No. 9814.00.00 in the List of Tariff Provisions;

(d) goods classified under tariff item No. 9816.00.00 in the List of Tariff Provisions, if the goods are not imported as mail; and

(e) goods eligible for temporary importation classified under tariff item No. 9993.00.00 in the List of Tariff Provisions.

(f) [Repealed, SOR/95-409, s. 3]

(g) [Repealed, SOR/98-53, s. 6]

(2) Subject to subsection (3), the following goods may be released without any requirement of accounting under section 32 of the Act if the goods are not charged with duties:

- (a) vessels classified under tariff item No. 9801.00.20 or 9803.00.00 in the List of Tariff Provisions; and
- (b) goods classified under tariff item No. 9813.00.00 or 9814.00.00 in the List of Tariff Provisions that form part of the baggage of a person arriving in Canada, whether or not the person and the baggage are carried on board the same conveyance.
- (c) [Repealed, SOR/98-53, s. 6]

(2.1) Subject to subsection (3), the following goods may be released without any requirement of accounting under section 32 of the Act:

- (a) goods to which the [Postal Imports Remission Order](#) or the [Courier Imports Remission Order](#) applies;
- (b) goods imported as mail and classified under tariff item No. 9816.00.00 in the List of Tariff Provisions;
- (c) goods classified under tariff item No. 9804.10.00, 9804.20.00 or 9804.40.00 in the List of Tariff Provisions, if the goods are reported orally under paragraphs 5(1)(a) to (d) of the [Reporting of Imported Goods Regulations](#); and
- (d) goods that have an estimated value for duty of less than \$2,500, if
 - (i) the goods are not charged with duties other than the tax imposed under Part IX of the [Excise Tax Act](#),
 - (ii) the goods are goods to which section 7.1 of Schedule VII to the [Excise Tax Act](#) applies, and
 - (iii) the supplier of the goods is registered in accordance with Subdivision d of Division V of Part IX of the Excise Tax Act.

(3) Goods may be released in accordance with subsection (1), (2) or (2.1) on condition that the importer or owner of the goods provides, prior to the release of the goods, every certificate, licence, permit or other document and any information that is required to be provided under any Act of Parliament that prohibits, controls or regulates the importation of goods or a regulation made pursuant to such an Act.

(4) [Repealed, SOR/2011-208, s. 3]

SOR/88-515, s. 5; SOR/92-410, s. 3; SOR/95-409, s. 3; SOR/95-419, s. 2; SOR/96-150, s. 4; SOR/98-53, s. 6; SOR/2005-176, s. 1; SOR/2011-208, s. 3.; SOR/2014-271, s. 2.

Guidelines and General Information

1. Casual goods are to be accounted for on Form BSF715 or BSF715-1, *Casual Goods Accounting Document*, with the following exceptions:

- (a) a properly completed Form [B3-3](#), *Canada Customs Coding Form*, is accepted if prepared and either presented or transmitted by the importer or the person acting as an importer's agent;
- (b) Form [BSF192](#), *Personal Exemption CBSA Declaration*, or [E311](#), *CBSA Declaration Card*, is used when a traveller requires a written exemption claim;
- (c) travellers claiming personal effects as "goods to follow" under tariff item No. 9804.20.00 (7-day exemption) must declare these goods to the CBSA **office at the travellers first point of arrival in Canada**. These goods must be declared in writing on a [Form BSF192](#). When the "goods to follow" arrive in Canada and the importers will not be present to clear the goods themselves, they may provide written authorization to an agent to act on their behalf. The definition of an agent may be found in Memorandum [D1-6-1](#), *Authority to Act as Agent*. **The carrier transporting the goods cannot act as an agent of the**

importer unless they are a licensed customs broker. When these goods arrive through the commercial stream, they must be documented on a separate cargo control document. Non-commercial (casual) goods entering Canada on a commercial conveyance and documented on a cargo control document are not exempt from the Advance Commercial Information (ACI) program in Air and Marine Modes. A copy of the Form [BSF192](#) must be presented to the CBSA by the importer or their agent. The cargo control document number is to be marked on Form [BSF192](#) and vice versa, and both documents are to be stamped by the CBSA. The cargo control document is to be acquitted by reference to the original Form [BSF192](#) and office reference. If a copy of the Form [BSF192](#) cannot be produced by the traveller or agent, the goods may **not** be classified under tariff item No. 9804.20.00, and are subject to regular duty and taxes;

(d) a properly completed Form E14, *CBSA Postal Import Form*, is attached to the mail item of casual goods arriving by mail. Instructions for importations by mail can be found in the D5 Memoranda series and Memorandum [D8-2-2](#), *Postal Imports Remission Order*;

(e) No accounting document is required for goods imported temporarily under tariff item No 9803.00.00. When control documentation is needed, Form [E29B](#), *Temporary Admission Permit* may be issued for personal effects imported temporarily by visitors and temporary residents under tariff item No. 9803.00.00;

(f) Form [E29B](#) can also be used when documentation is needed for residents of Canada temporarily importing conveyances under the provisions of tariff item No. 9802.00.00; and

(g) Form [BSF186](#), *Personal Effects Accounting Document* is required for casual goods imported under the provisions of tariff item Nos. 9805.00.00, 9806.00.00 or 9807.00.00 or 9829.00.00.

2. Instructions for importations into Canada by courier services, for qualifying shipments of less than \$20, are found in Memorandum [D8-2-16](#), *Courier Imports Remission*.

3. Form BSF715 or BSF715-1 is to be used whenever a border services officer has to prepare an accounting document for a casual importer. The document indicates the duty and taxes applicable.

4. Form BSF715 (manual) is a standard pre-numbered accountable form in book format and is prepared in triplicate. The original (white) is the office copy; the second copy (buff) is the importer's copy to be given as proof of payment and to obtain release of the goods; the third copy (canary) is the control copy which remains in the book for audit purposes.

5. Form BSF715-1 (automated) is prepared in two copies. The original is the office copy and the second copy is given to the importer as proof of payment and to obtain release of the goods.

6. Border services officers must show the 10-digit classification number of goods on Form BSF715 or Form BSF715-1. The 9th and 10th digits form the statistical suffix used to provide further product description as determined by Statistics Canada. These last two digits are required to determine the provincial sales tax status of some commodities. Form BSF715 and BSF715-1 are not required by Statistics Canada.

7. Border services officers are to ensure that the minimum identification requirements are met, i.e., the name and postal code are indicated on the form.

8. Once Form BSF715-1 has been properly completed and any duty and taxes owing have been collected, the form is to be numbered and stamped "duty paid." After payment has been accepted at automated offices, the Travellers Entry Processing System (TEPS) assigns an accounting document number and shows the date and "paid" in the duty-paid stamp field of Form BSF715-1. The receipt copy of the form is to be given to the importer.

9. The importer or their agent, as well as the border services officer involved, must initial any changes made to the completed form at the time of importation.

10. If Form BSF715 is voided, the complete set must remain intact in the book. The word "void" and the reason must be shown, as well as the signature of the border services officer involved.

11. Form BSF715-1 (automated) can be voided either before or after payment by an authorized individual, as defined in the Security Level Maintenance file for that office. Comments explaining the reason for the void can be input directly into the system. The comments and the user ID of the individual who voided the transaction are

printed on the system-generated Void/Incomplete Document Report. This report is used to reconcile accounting document numbers.

12. Payment of any applicable duty and taxes on casual importations can be made in cash, by money order, traveller's cheque, bank draft, uncertified cheque (up to \$2,500) or a Government of Canada accepted credit card. Payment by debit card is also available in a number of sites.

13. Cargo control documents are to be acquitted by reference to the accounting number assigned to the Form [BSF186](#).

14. There is no value limitation applicable to casual goods.

Form [BSF186](#), *Personal Effects Accounting Document*

15. Personal effects imported under the provisions of tariff item Nos. 9805.00.00 (former residents), 9806.00.00 (beneficiary), 9807.00.00 (settlers) and 9829.00.00 (seasonal residents) are to be accounted for on Form [BSF186](#). Persons claiming goods under tariff item No. 9805.00.00, 9806.00.00, 9807.00.00 and 9829.00.00 must personally declare their goods at the CBSA office at their first point of arrival in Canada by completing and signing a Form [BSF186](#), regardless of whether the goods accompany the travellers at that time or will follow later. Form BSF715 and Form BSF715-1 are not to be used instead of Form [BSF186](#), but should be cross-referenced if duty and taxes are collected (for example, a former resident imports goods valued in excess of \$10,000).

16. Customs brokers are not to use the above tariff item numbers within the Accelerated Commercial Release Operations Support System (ACROSS). This exclusion includes goods released through the [Courier/Low Value Shipment \(LVS\) Program](#).

17. Form [BSF186](#) is available on-line only, in English (BSF186E) or French (BSF186F), and also has a bilingual continuation sheet, Form [BSF186A](#) *Personal Effects Accounting Document*(list of goods imported). This form can be completed on-line by the traveller, in advance of arriving in Canada and presented to the border services officer or, it can be completed by the officer when the traveller arrives at their first CBSA POE in Canada.

18. Whether the traveller completes Form [BSF186](#) at the time of arrival or in advance, the border services officer who finalizes the document must ensure that the importer understands the conditions outlined on the form, has completed the appropriate sections, and has signed the form. Goods that cannot be listed on Form [BSF186](#) are to be listed on Form [BSF186A](#). If a mover's inventory or traveller's listing is provided, it may be used instead of Form [BSF186A](#); however, approximate values should be shown for the goods that are listed. Goods arriving at a later date should be shown separately on the list.

19. The border services officer is to complete the shaded areas of the form reserved for CBSA use and assign an accounting number from a separate set of numbers kept for this purpose. The numbering sequence from Form BSF715 and BSF715 is not to be used as the accounting number on Form [BSF186](#). The importer will be given the numbered importer's copy as proof of lawful importation of the goods. The importer should be advised to retain this copy for future reference and to obtain release of any goods to follow at a later date.

20. When the "goods to follow" arrive in Canada and the importers will not be present to clear the goods themselves, they may provide written authorization to an agent to act on their behalf. The definition of an agent may be found in Memorandum [D1-6-1](#), *Authority to Act as Agent*. The carrier transporting the goods cannot act as an agent of the importer unless they are a licensed customs broker.

21. When "goods to follow" arrive by commercial carrier, an individual cargo control document for these particular shipments will be submitted to the CBSA. The goods may be accounted for and released at the POE or may proceed in-bond to a sufferance warehouse. The warehouse will notify the importer or authorized agent that the goods have arrived and provide the cargo control document number which is to be written on the importer's original Form [BSF186](#). The cargo control document is to be acquitted by reference to the original Form [BSF186](#) accounting number and office reference. When "goods to follow" are released at a different CBSA office, a photocopy of the importer's Form [BSF186](#) is to be forwarded to the office where the Form [BSF186](#) was issued, for attachment to the original document on file at that office.

22. The Form [BSF186](#) will be reviewed by the CBSA in comparison to the cargo manifest submitted by the carrier and a decision to release or refer the goods for examination will be made at that time. The importer or their

authorized agent must be present to answer any questions from the CBSA or to account for any goods that do not qualify under their exemption. The border services officer will initial and date the items being released on the importer's copy of the Form [BSF186](#).

23. Regular duty and taxes may apply if the importer or their authorized agent cannot produce the original copy of the Form [BSF186](#) that indicates that "goods to follow" were previously declared and approved by the CBSA or if any discrepancies exist.

24. When goods arrive at an [Inland Alternate Service](#) (IAS) location, the importer or their agent must be present at the IAS location, and may allow the sufferance warehouse operator or other party to fax the documentation to the [CBSA Hub](#) on their behalf. This is in keeping with IAS policies and procedures.

Additional Information

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 Traveller Programs Directorate Programs Branch
Headquarters File	
Legislative References	Customs Act , sections 8, 32, 33, 35, 147, and 166, and paragraphs 164(1) (d), (i), and (j) Accounting for Imported Goods and Payment of Duties Regulations Customs Tariff Presentation of Persons (2003) Regulations Reporting of Imported Goods Regulations Postal Imports Remission Order Courier Imports Remission Order Excise Tax Act , Persons Authorized to Account for Casual Goods Regulations
Other References	D1-6-1 , D8-2-2 , D8-2-16
Superseded Memorandum D	D17-1-3, dated December 7, 2016