

Memorandum D21-4-3: Visiting Forces Personnel—Tariff Item Number 9827.00.00

ISSN 2369-2391

Ottawa, October 21, 2024

This Memorandum outlines and explains the provisions of tariff item No. 9827.00.00 of the *Customs Tariff* with respect to goods imported by the visiting forces personnel.

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Updates made to this D-memo

This D-memo has been updated to:

- Provide contemporary information
- Reflect changes introduced by the CBSA Assessment and Revenue Management (CARM) system, specifically, the need for importers to register their businesses in the CARM Client Portal (CCP) and delegate a business account manager
- Include a link to onboarding support documentation of the CARM Client Portal (CCP) under the Related links section
- Include a link to the CARM web page under the Related links section

Definitions

Authorized identification card means an identification card issued by the Minister of National Defence.

Consumable goods means goods that are intended for consumption by personal use and includes clothing.

Durable goods means goods, other than consumable goods, that are intended for personal use.

Tariff item No. 9827.00.00 means goods, which may include either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, tobacco products not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco, and vaping products not exceeding 120 millilitres of vaping substance in liquid form, or 120 grams of vaping substance in solid form, within any combination of not more than twelve vaping devices and immediate containers, imported by members of the military forces of countries that are parties to the North Atlantic Treaty or are members of the Commonwealth, or by civilian employees of those military forces who are not Canadian citizens or permanent residents of Canada and are stationed in Canada on official duty, including dependants of such members or employees, but not persons on duty at a diplomatic mission, on condition that:

(a) an authorized identification card is presented to a customs officer by the visiting forces personnel at the time the goods are imported into Canada

(b) the goods were acquired abroad for the personal or household use of the visiting forces personnel and are in quantities and values that are reasonable for such use; and

(c) in the case of durable goods, they are accompanied on importation by documentation specified by the Minister of Public Safety and Emergency Preparedness and are not sold or otherwise disposed of (except disposed of by destruction under customs supervision or by exportation or sale to other visiting forces personnel) unless, prior to the sale or other disposition, the goods are accounted for by the importer or owner and customs duty is paid in respect of the goods

Visiting forces personnel means a member, or a civilian employee who is not a Canadian citizen or permanent resident in Canada, stationed in Canada on official duty, of the military force of a country that is:

- (a) party to the North-Atlantic Treaty, or
- (b) is a member of the Commonwealth, and
- (c) includes the member's or employee's dependants but does not include a member or employee on duty at a diplomatic mission

Guidelines

Identification cards

1. Visiting forces personnel importing goods under tariff item No. 9827.00.00, free of duties and taxes, must present to the Canada Border Services Agency (CBSA) officer an authorized identification card issued by the Department of National Defence.

2. Inquiries concerning authorized identification cards should be directed to:

National Defence Identification Services
NDHQ
101 Colonel By Drive
Ottawa, ON
K1A 0K2
Telephone: (613) 995-9722

Importation of goods - first arrival

3. In accordance with the provisions of Part V, sections 24 and 25 of the *Visiting Forces Act*, members of a visiting force may import their household goods and personal effects free of duties and taxes under tariff item No. 9827.00.00. Before arrival in Canada, visiting forces personnel are advised to prepare a listing in duplicate (preferably typewritten) of all the household and personal goods they are bringing into Canada. The list should have a description of the goods, with such details as the value, make, model, and serial number of each item, particularly high-value items.

4. These goods will be documented for control purposes on [Form BSF865 – Temporary Admission Permit – Commercial Goods](#), without security deposit. [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) is subject to renewal covering the period of service in Canada. Visiting forces personnel must retain copies of [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) for presentation to the CBSA when the goods are:

- (a) exported from Canada
- (b) sold or given to another visiting forces member
- (c) destroyed or
- (d) otherwise sold or disposed of in Canada

The [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) can be completed by importer in the CARM Client Portal (CCP). [Memorandum D8-1-4, Administrative Procedures Related to Form BSF865, Temporary Admission Permit](#) provides detailing use of Form BSF865.

5. Evidence, satisfactory to the CBSA officer, that the goods are accounted for under the conditions described in paragraphs 4(a), (b), or (c) of this Memorandum, will be required. On receipt of such satisfactory evidence, the CBSA officer will acquit [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) and the goods will not be subject to duties and taxes. The visiting forces member will be given the receipt copy of the duly acquitted [Form BSF865 – Temporary Admission Permit – Commercial Goods](#).

6. Goods otherwise sold or disposed of in Canada, referred to in paragraph 4(d) of this Memorandum, will be cancelled from the [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) on presentation of Form BSF715, Casual Goods Accounting Document, and payment of any duties and taxes applicable to the goods.

7. When household and personal effects are shipped in bond, in advance, by a member of a visiting force assigned to duty in Canada, that member may prepare a Power of Attorney in the form outlined in the Appendix of this Memorandum and forward it to the Unit Commander or Transportation Officer at the establishment to which the member has been posted. It may not be possible in every instance for the member of the visiting force to give the name of the Commander or Transportation Officer. In such cases the relevant lines on the Power of Attorney should be left blank. When clearing the shipment, the Commander or Transportation Officer concerned may complete the form by stating his name and rank.

8. The goods will be examined and released on [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) without security and issued in the name of the owner. [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) will be signed by the Commander or Transportation Officer holding the Power of Attorney who will give the copies of the permit to the owner when the latter takes possession of the shipment. The owner will then report to the CBSA office to countersign all copies of [Form BSF865 – Temporary Admission Permit – Commercial Goods](#).

Motor vehicles

9. A motor vehicle for the personal use of a visiting forces member may be imported and released on [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) either at the time of first arrival in Canada or subsequent thereto. The vehicle is subject to the same conditions and terms of disposal as applicable to household goods, as outlined in paragraphs 5 and 6 of this Memorandum. These vehicles are not required to comply with Transport Canada requirements (Canadian safety standards) or to be registered with the Registrar of Imported Vehicles (RIV) provided the vehicles are exported when the visiting forces member leaves Canada or transferred to another visiting forces member. However, in order to license the motor vehicle in Canada, the CBSA officer will issue [Vehicle Import Form—Form 1](#). This form must be presented to the provincial motor vehicle licensing bureau in order to obtain licence plates in Canada.

10. If a motor vehicle imported by a visiting forces member has been registered with the RIV in error, a refund of the registration fee may be obtained by contacting the RIV by telephone at 1-800-848-8240 and by facsimile at (416) 626-0366.

11. In the transfer of a motor vehicle from one visiting forces member to another, the original permit, [Form BSF865 – Temporary Admission Permit – Commercial Goods](#), is to be cancelled by the CBSA and a new one issued with suitable cross-references being noted on each permit.

12. If a motor vehicle is sold in Canada, other than to a visiting forces member, duties and taxes are applicable on the assessed value of the motor vehicle on the date of disposition. The motor vehicle will have to meet Transport Canada requirements, i.e. Canadian safety and emission standards, and be registered with the RIV. Also, the provisions of tariff item No. 9897.00.00 are to be observed. This legislation prohibits the importation into Canada, from countries other than the United States and Mexico, of any used or second-hand motor vehicle that was not manufactured in the current year. There are exceptions, refer to *Memorandum D9-1-11, Importation of Used or Second-Hand Motor Vehicles*.

Importation of goods - subsequent importations

13. Hand-carried goods are eligible under tariff item No. 9827.00.00 when cleared through the CBSA by the visiting forces personnel who own the goods. Clearance of hand-carried goods by persons other than the owner will not be accepted.

14. Goods other than the hand-carried goods may be cleared through the CBSA by the owner of the goods, or by another person upon presentation of the authorized identification card of the owner of the goods, together with a statement signed and dated by the owner of the goods describing such goods and giving the specified other person authority to clear the goods on his/her behalf.

15. When the conditions of tariff item No. 9827.00.00 are met, visiting forces personnel and their families may import durable and consumable goods for their personal use, free of duties and taxes, at any time. Durable goods will be documented on [Form BSF865 – Temporary Admission Permit – Commercial Goods](#), without security. The goods are subject to the same conditions and terms of disposal as described under paragraphs 5 and 6 of this Memorandum. Consumable goods must be within quantity limits referred to in tariff item No. 9827.00.00 and under paragraph 18 of this Memorandum.

16. It is to be noted that the requirements of customs documentation may vary from one regional CBSA office to another at the discretion of the CBSA officer.

17. The CBSA assists other government departments in controlling the importation of certain goods into Canada. Included are such items as firearms, ammunitions, fireworks, meat and dairy products, animals, plants and plant products, fresh fruit and vegetables, as well as certain food and drug products. This list is not all encompassing but provides some examples of goods which are controlled, restricted, or prohibited. For more information, refer to [Other Government Departments and Agencies: Reference List for Importers \(cbsa-asfc.gc.ca\)](#).

18. The following limits apply to meat, dairy and poultry products per person:

- (a) two dozen eggs
- (b) CAN\$20 worth of dairy products, such as milk, cheese, and butter
- (c) three kilograms of margarine
- (d) twenty kilograms of meat and meat products, including turkey and chicken. Within the 20 kilograms limit, further restrictions apply as follows: a maximum of 1 whole turkey or 10 kilograms of turkey products; and a maximum of 10 kilograms of chicken. All meat and meat products have to be identified as products of the United States of America.



Conditions

19. When, at the time of importation into Canada of any goods under tariff item No. 9827.00.00, the CBSA officer has doubts that the goods are intended for the personal use of any person as required by the tariff item, the goods will not be admissible under the tariff item unless a certificate, as shown in Appendix B, completed by an authorized representative of the Department of National Defence, is received by the CBSA officer certifying that the goods are for the personal use of that person. The following representative of the Department of National Defence is authorized to sign certificates for the purpose of this tariff item:

Position Title

Director, Transport and Movements (DTM)

Location

NDHQ

Ottawa ON

K1A 0K2

Other privileges

20. In addition to the privileges described under tariff item No. 9827.00.00, visiting forces personnel residing in Canada are entitled to the privileges available to Canadian residents under tariff item Nos. 9804.10.00, 9804.20.00, 9804.40.00, and 9816.00.00. Alcohol, tobacco products and vaping products may be claimed under either the personal exemptions or tariff item No. 9827.00.00 but not both. For more information, refer to *Memorandum D2-3-1, Personal Exemptions for Residents Returning to Canada*, and to *Memorandum D2-1-4, Casual Donations – Tariff Item No. 9816.00.00*.

Penalty information

21. Any person who fails to report to the CBSA when arriving in Canada, makes a false declaration, or diverts goods to a use other than that for which they were imported, without payment of applicable duties and taxes, may be subject to the penalties provided for in the *Customs Act*.

Appendix A

Power of attorney

Short form of power of attorney for importation of household and personal effects of Visiting force personnel

- Commander or Transportation Officer (name and rank) of (unit) is authorized to enter for me at the CBSA at (city) the following shipment of personal and household effects:
- Date of shipment
- Name of exporter
- Address of Exporter
- Value of goods

Signature

- Address
- Dated at (city) on (month-day) 20()

Appendix B

Certificate

The certificate mentioned in paragraph 19 will read as follows:

I certify that the goods imported or being imported by:

Name of Importer and Authorized Identification Card Number

are solely for his/her personal or household use or for the use of his/her dependants and are not for resale, gift, or other distribution.

(Signature)

Authorized Representative (Department of National Defence)



References

Consult these resources for further information.

Applicable legislation

- [Customs Tariff](#), tariff item. No.9827.00.00
- *Order in Council P.C.1983-2333, July 27, 1983 (SI/83-136)*, as amended by *P.C. 1986-1541 (SI/86-116)*, *P.C. 1987-2690 (SI/88/17)*, *P.C. 1990-2851 (SI/91-12)* and *P.C. 1997-2013 (SI/98-6)*
- [Visiting Forces Act](#)
- [Privileges and Immunities \(North Atlantic Treaty Organisation\) Act](#)

Superseded memoranda D

D21-4-3 dated August 16, 2024

Issuing office

Trade Policy Division

Trade Programs and Anti-dumping Directorate

Commercial and Trade Branch

Contact us

[Contact border information services](#)

Related links

- [CARM: The new way to assess and pay duties and taxes on imported commercial goods \(cbsa-asfc.gc.ca\)](#)
- [CARM Client Portal: Onboarding documentation](#)
- [Memorandum D2-1-4 Casual Donations – Tariff Item No. 9816.00.00](#)
- [Memorandum D2-3-1 Personal Exemptions for Residents Returning to Canada](#)
- [Memorandum D8-1-4 Administrative Procedures Related to Form BSF865, Temporary Admission Permit](#)
- [Memorandum D9-1-11 Importation of Used or Second-Hand Motor Vehicles](#)
- [Memorandum D21-3-1 Goods Imported by Designated Foreign Countries, Military Service Agencies and Institutions - Tariff Item No. 9810.00.00 \(cbsa-asfc.gc.ca\)](#)
- [Form BSF865 – Temporary Admission Permit – Commercial Goods](#)