



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Importing a Vehicle Into Canada

BSF5048 Rev. 07

Canada



The information in this publication was accurate when it was published; however, legislative provisions and requirements can change at any time. The Canada Border Services Agency makes every effort to provide timely updates.

La version française de cette publication est intitulée
L'importation d'un véhicule au Canada.

Serving residents of Canada

The Canada Border Services Agency (CBSA) operates at 1,183 service points across Canada and 39 locations abroad. It employs more than 12,000 public servants who serve some 170,000 commercial importers and more than 94 million travellers each year.

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

Border services officers are at Canada's entry points to help you when you want to import a vehicle into Canada. We are committed to providing efficient, courteous service. At designated bilingual offices we 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. BIS telephone numbers can be found in the section called "More information."

Introduction

If you plan to import a vehicle into Canada, you should be aware that it has to comply with all 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.

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 "More information."

If your vehicle qualifies for importation, you must register it in the RIV program when you report to the CBSA office on arrival in Canada. The RIV program registration fee is CAN\$206.70 in all provinces except Quebec where it is CAN\$222.21. You will also have to pay any customs and other import assessments 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 the vehicle 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 "More information" to ensure that it qualifies under the RIV program.

Note

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 further details, call the RIV at the number listed in the section called "More information."

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 CBP at the time of exportation.

RIV program exemptions

You can import a vehicle from the United States without registering it in the RIV program if the following applies:

- The vehicle is fifteen years old or older (excludes buses). You determine the age of a vehicle by the month and year it was manufactured. Do not use the model year. You may find the age on the manufacturer's compliance label located in the doorframe area of the vehicle. If no compliance label is attached, you should contact the manufacturer to find out the exact date that the vehicle was manufactured and obtain a letter from the manufacturer as 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 by either importers authorized by Transport Canada or by former residents of Canada returning to live in Canada who are bringing back the same vehicle they exported.
- The vehicle is entering Canada temporarily. There are five types of temporary imports:
 - (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 the person's posting in Canada;

- (c) vehicles imported by visiting forces personnel for the duration of their assignment in Canada;
- (d) vehicles imported by U.S. preclearance personnel and their dependents for the duration of the U.S. officer's posting in Canada; and
- (e) vehicles imported for exhibition, demonstration, evaluation, testing or special purposes. The importer must submit **written authorization** from Transport Canada for temporary importations of this nature if the vehicle is imported by a Canadian resident.

Note

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

Before importing your vehicle, call 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 "More 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:

- fifteen years or older (excludes 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. You can find details on determining the age of a vehicle, types of temporary imports and conditions under which a vehicle may be imported temporarily by referring to 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 U.S. Federal Motor Vehicle Safety Standards, bears a statement of compliance label affixed by the original manufacturer, has not been altered, and the certification from the original manufacturer is still on the vehicle** in any of the following situations:

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 will require a signed document between both parties certifying that it was a gift (no money changed hands and no other valuable considerations were involved), the estimated value and a full description of the vehicle (make, model, vehicle identification number and colour).
- 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 will have to submit a statement from the insurance company and a copy of the police report.
- If you lived in another country for at least 12 consecutive months immediately before you returned to Canada. Refer also to our publication called *Moving Back to Canada*.
- If you were out of Canada for a minimum period of six continuous months, and you owned the vehicle for at least six months during the same period before you returned to Canada. Refer also to our publication called *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. Refer also to our publication called *Settling in Canada*.

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

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).

Before importing your vehicle, you **must** contact both the CBSA and Transport Canada at the telephone numbers or addresses listed in the section called "More information" to determine if the vehicle meets 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 that may include duty, excise tax and the 6% goods and services tax (GST). Provincial or territorial sales tax may apply when you license your vehicle.

If you import a vehicle from outside Canada into Nova Scotia, New Brunswick or Newfoundland and Labrador, and you paid 6% GST on your importation, you will also have to pay 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 on your vehicle's "value for duty." This is a value based on the price you have paid or will pay for the vehicle in Canadian funds before any consideration for a trade-in.

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

Example

Gross price of vehicle (as obtained from the dealer's invoice)	\$25,000
Trade-in allowance	\$10,000
Total payment	\$15,000

While you may have only paid the total amount of \$15,000, the gross price of the vehicle of \$25,000 is the value for duty that must be declared to allow for the calculation of any applicable duties and taxes.

If your vehicle has air conditioning, you will have to pay an excise tax of CAN\$100. You will have to pay additional excise taxes if your vehicle weighs more than 2,007 kilograms or 4,425 pounds.

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 in the 2005 calendar year.

Example

2005 model year automobile

purchase price (includes state taxes)		US\$50,000
value for duty (price converted to Canadian currency at current rate of exchange (\$50,000.00 x 1.20*))		CAN\$60,000
Duty at 0%	0	
Excise tax on air conditioner	\$100	
Excise tax on excess weight	<u>0</u>	
	\$100	<u>\$100</u>
value for tax (value + duty + excise tax)		\$60,100
GST (\$60,100 × 6%)		<u>\$3,606</u>
total cost		\$63,706
Total duties and taxes paid to CBSA		<u><u>\$3,706</u></u>

* Example only. Refer to www.cbsa.gc.ca for current foreign exchange rates.

The CBSA publications *Settling in Canada* or *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, check with the motor vehicle department of your province or territory.

Vehicle Import Form

You will receive a *Vehicle Import Form – Form 1* at the time 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 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 the telephone numbers listed in the section called “More information.”

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

I cannot 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 the related costs. In addition, duties and GST will 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.

More information

If you have any questions, you can contact the CBSA's Border Information Services (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 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)
416-626-6812 (all other countries)

Fax: 1-888-346-8235

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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