

This publication is an overview of the laws, restrictions, entitlements, rights, and obligations for individuals who want to import a vehicle into Canada. The information provided was accurate when it was published. However, legislative provisions and requirements can change at any time. We make every effort to provide timely updates to this publication, as well as to the Canada Border Services Agency (CBSA) Web site.

If you have information about suspicious cross-border activity, please call the CBSA Border Watch toll-free line at 1-888-502-9060.

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

At your service

The Canada Border Services Agency (CBSA) operates at some 1,200 service points across Canada and 39 locations abroad. It employs approximately 13,000 public servants who handle over 12 million commercial releases and more than 95 million travelers 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.

The CBSA delivers innovative border management through a network of dedicated professionals who work strategically with domestic and international partners to ensure Canada remains secure and responsive to new and emerging threats. The CBSA also intercept, detain and remove those persons who pose a threat to Canada or who have been determined to be inadmissible.

Border services officers are at Canada's entry points to help you when you return to 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. The BIS telephone numbers can be found in the section called "Additional 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.

Information on importing vehicles into Canada can be found in Memorandum D19-12-1, *Importation of Vehicles* found on the CBSA Web site at www.cbsa.gc.ca.

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. There are no restrictions for vehicle that are 15 years old or older. 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 "Additional 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 \$195 plus goods and services tax (GST), and the Quebec sales tax (QST) for vehicles entering through a port in Quebec, or the harmonized sales tax

(HST) in those provinces that are participating on the HST assessment. You will also have to pay any customs duty and other import assessments, including taxes 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 “Additional 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, contact the RIV at www.riv.ca.

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.

A recall clearance letter for your vehicle must be submitted directly to the RIV at the time of importation or immediately afterwards, otherwise, the RIV will be unable to release the **inspection form** that you need to complete the necessary modification(s) to your vehicle. For further details, please refer to the RIV’s Web site at www.riv.ca.

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 importers authorized by Transport Canada or by former residents of Canada who are bringing back the same vehicle they exported.
- The vehicle is entering Canada temporarily for a specific purpose. The allowable types of temporary imports are:
 - 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 United States preclearance personnel and their dependents for the duration of the United States officer's posting in Canada;
- e) vehicles imported for exhibition, demonstration, evaluation, testing or other special purposes. The importer must submit written authorization from Transport Canada, in the form of a Transport Canada endorsed Schedule VII, for temporary importations of this nature;
- f) vehicles travelling in-transit through Canada; and
- g) vehicles designed primarily for the performance of work in the construction of works of civil engineering and in maintenance and that are not constructed on a truck chassis or truck-type chassis.

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, contact Transport Canada to determine if the vehicle qualifies for importation. You can reach Transport Canada at the telephone number listed in the section called "Additional 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:

- 15 years old 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.

For 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 (i.e. no money changed hands and no other valuable considerations were involved).
- 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.
- You are a resident of Canada who is returning to resume residence after an absence of at least one year, or you are a former resident of Canada who has been a resident of another country for at least a year. Refer also to the publication called *Moving Back to Canada*.
- You are a first-time settler to Canada and you owned, possessed and used your vehicle before your arrival in Canada. Refer also to the 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).

Note

Before importing your vehicle, you must contact both the CBSA and Transport Canada at the telephone numbers listed in the section called “Additional information” to determine if the vehicle meets import requirements.

Import duty 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 goods and services tax (GST). Provincial or territorial sales tax may apply when you license your vehicle.

If you import a vehicle into Nova Scotia, New Brunswick, Newfoundland and Labrador, Ontario or British Columbia you must pay the GST on your importation, as well as the 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, or Canada, or vehicles from Mexico that are of a model year 10 years of age or older (if admissible under Transport Canada’s *Motor Vehicle Safety Act*).

The country of origin of a used or second-hand vehicle will be determined on the basis of the information contained in the vehicle’s VIN (Vehicle Identification Number). The VIN is a unique 17-character identifier that indicates the country of origin of the manufacturer, the plant and the period of manufacture as well as, a specific identification of the type of vehicle. Vehicles manufactured in the U.S. or Canada will have a first-digit indicator in the VIN that will state, 1, 4 or 5 (United States), 2 (Canada), 3 (Mexico).

Vehicles with a first-digit character other than 1, 2, 3, 4 or 5, indicate the vehicle was not produced in North America. However, included in the 17-digit VIN is a character that identifies the geographic location of the production facility in which the vehicle underwent production or final assembly. If the vehicle you plan to import has a first-digit character other than 1, 2, 3, 4 or 5, and notwithstanding this indicator, you suspect it may have been assembled in North America, you should contact the manufacturer, provide them with the VIN of the vehicle and ask if they can identify the geographic location of the production plant in which the vehicle was assembled. If the production plant is located on North America, present this information at the time of accounting (importation).

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 in Canadian funds based on the price you have paid or will pay for the vehicle before any consideration for a trade-in.

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

Example

Price of vehicle (as obtained from the vendor'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, your value for duty declaration, expressed in Canadian funds, is based on the invoice price of \$25,000.

If you are not importing your vehicle as result of a sale (for example, you received it as a gift) you can contact the CBSA for information on how to calculate its value for duty. Information on how to contact the CBSA can be found in the “Additional information” section.

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 (Green Levy) only if your vehicle has a weighted average fuel consumption rating of 13 or more litres per 100 kilometres and is put into service after March 19, 2007. The Green Levy will apply to automobiles (including station wagons, vans, and sports utility vehicles) designed primarily for the use as passenger vehicles, but not including pickup trucks, vans equipped to accommodate 10 or more passengers, ambulances, and hearses.

The following example shows a breakdown of the customs duty and taxes assessed on a United States-manufactured automobile sold for export from the United States to a purchaser in Canada and imported after March 19, 2007.

Example

2010 model year automobile		
Purchase price (includes invoice price and state taxes)		US\$50,000
Value for duty (price converted to Canadian currency at current rate of exchange: \$50,000 x 1.05*)		CAN\$52,500
Duty at 0%	\$0	
Excise tax on air conditioner	\$100	
Excise tax – Green Levy	\$1,000	
	\$1,100	\$1,100
Value for tax (value + duty + excise tax)		\$53,600
GST (\$53,600 x 5%)		\$2,680

Total cost	\$56,280
Total duty and taxes paid to the CBSA	\$3,780

* Example only.

Refer to the Bank of Canada's Web site at www.bank-banque-Canada.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 duty 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

All vehicles must be clean and free of soil, related matter and organic material (soil) prior to arriving in Canada. This requirement applies to all used vehicles, regardless of origin.

Soil is a high-risk pathway for pests that can cause serious and irreparable harm to Canada's natural resources.

Vehicles found to be contaminated with soil will be refused entry and ordered removed from Canada under the authority of the *Plant Protection Act* and the *Health of Animals Act*.

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.

What if 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 such circumstances, duty and GST may 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.

Additional information

For more information within Canada, call the Border Information Services at 1-800-461-9999. From outside Canada call 204-983-3500 or 506-636-5064 (long distance charges will apply).

You may obtain further information by consulting the publications (Guides and Brochures) available on the CBSA Web site at www.cbsa.gc.ca.

For more recent policy and technical information about excise tax on vehicles and their air conditioners, you may call the Canada Revenue Agency at 1-866-330-3304.

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
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

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

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