



Ottawa, July 12, 2002

CUSTOMS NOTICE N-455

Release and Accounting of Casual Importations of Personal Effects

1. The purpose of this notice is to clarify the processing of casual importations of personal effects through the commercial process.

2. In accordance with Memorandum D17-1-3, *Casual Importations*, 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 B4, *Personal Effects Accounting Document*. Persons claiming goods under these tariff item Nos. must personally declare them at customs and sign a declaration statement. If “goods to follow” are declared, they are to be listed on Form B4 at that time.

3. Customs brokers are **not** to use the above tariff item Nos. within the Accelerated Commercial Release Operations Support System (ACROSS). This exclusion includes goods released through the Courier/Low Value Shipment (LVS) Program.

4. When “goods to follow” arrive at a later time, they are **not** to be entered into ACROSS, but will be released on the strength of the importer’s copy of Form B4. The carrier will issue an individual cargo control document for these particular shipments and present it to customs along with the importer’s completed Form B4 and any supporting documents. The cargo control document number is to be marked on Form B4 and vice versa, and both documents are to be stamped by customs. The cargo control document is to be acquitted by reference to the original Form B4 accounting number and office reference. When “goods to follow” are released at a different customs office, a photocopy of the importer’s copy is to be forwarded to the office where Form B4 was issued, for attachment to the original Form B4 on file at that office.

5. If the carrier/broker cannot produce the completed Form B4 to indicate that these goods were previously declared as “goods to follow,” regular duties **will** apply. Alternatively, the importer will be required to personally clear the goods through customs.

6. Personal effects imported temporarily by visitors and temporary residents under tariff item No. 9803.00.00 are entitled to duty and tax-free entry **only** when imported by a non-resident under the conditions described in the tariff item No. No accounting document is required for goods imported temporarily under this tariff item No. However, Form E29B, *Temporary Admission Permit*, or Form E99, *Canada Customs Report*, may be issued, depending upon the circumstances. Travellers claiming temporary importation of their goods under tariff item No. 9803.00.00 must personally declare them at customs, at which time the customs inspector makes a determination of their eligibility.

7. Travellers claiming personal effects as “goods to follow” under tariff item No. 9804.20.00 must declare them at customs when they return to Canada. “Goods to follow” must be declared in writing on Form E24, *Personal Exemption Customs Declaration*. When these goods arrive later through the commercial stream, they **must** be documented on a separate cargo control document and a copy of Form E24 must be provided to the carrier by the returning resident. The cargo control document number is to be marked on Form E24 and vice versa, and both documents are to be stamped by customs. The cargo control document is to be acquitted by reference to the original Form E24 and office reference.

8. If the carrier/broker cannot produce a copy of the traveller’s Form E24, the goods may **not** be classified under tariff item No. 9804.20.00, and are subject to regular duties. Alternatively, the traveller may personally clear them at customs.

9. For further information regarding this notice, please contact:

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