## PERSONAL EFFECTS ACCOUNTING DOCUMENT

**Settler, Former Resident, Seasonal Resident, or Beneficiary**

### Importer's Information
- **Name:**
- **Address:**
- **Port of entry:**
- **Cargo control number:**
- **Country of origin:**
- **Country of export:**
- **Landed immigrant / Permanent resident:**
- **CBSA stamp:**
- **Unique Client Identifier:**
- **Landed immigrant / Permanent resident:**
- **CBSA stamp:**
- **Imported on:**
- **Date of landing:**
- **Additional list of goods:**
- **Form BSF186A:**
- **Signed at:**
- **Date of landing:**
- **Signature of Importer:**

### Classification Type

**SEASONAL RESIDENT (tariff Item No. 9829.00.00)**

I hereby declare that I have read and qualify for the provisions of tariff Item No. 9829.00.00 and that:

1. I arrived in Canada to occupy my seasonal residence for the first time on ________
2. All goods imported or to be imported by me under this tariff item have been in my ownership, possession, and use prior to my first arrival in Canada to occupy my seasonal residence.
3. All goods imported are my personal or household property and they will not be used in Canada for any commercial purpose.
4. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.
5. I have not previously claimed the benefits of tariff Item No. 9829.00.00.

**FORMER RESIDENT (tariff Item No. 9805.00.00)**

I hereby declare that I have read and qualify for the provisions of tariff Item No. 9805.00.00 and that:

1. I have been a resident of another country for at least one year; or
2. I have been continuously absent from Canada for at least one year; and
3. I left Canada on ________ and
4. I returned to Canada to resume residence on ________.
5. With the exception of wedding gifts, alcoholic beverages and tobacco products or replacement goods described in the Tariff Item No. 9805.00.00 Exemption Order, all household and personal effects imported or to be imported by me under this tariff item have been actually owned, possessed, and used abroad by me for at least six months prior to the date of my return to Canada to resume residence.
6. All goods imported are my personal or household effects and were not used for any commercial purpose nor will they be used in Canada for any commercial purpose.
7. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.
8. The result of the death of, ________, who died on ________, I have attached:
   - A certified true copy of the death certificate;
   - A copy of the donor's will, showing that I am a beneficiary of the estate; or
   - A statement from the executor of the estate or other legal representative.

**BENEFICIARY (tariff Item No. 9806.00.00)**

I hereby declare that I have read and qualify for the provisions of tariff Item No. 9806.00.00 and that I am a beneficiary of personal and household effects which were bequeathed to me without remuneration as:

1. The result of the death of, ________, a resident of ________, who died on ________, I have attached:
   - A certified true copy of the death certificate; and
   - A copy of the donor's will, showing that I am a beneficiary of the estate; or
   - A statement from the executor of the estate or other legal representative.

2. A "Gift in anticipation of the death" of, ________, who resides in ________, I have attached:
   - A copy of the donor's will; or
   - A copy of the donor's will, signed/dated statement from the donor (or individual with power of attorney) transferring ownership of the goods and witnessed by someone other than the recipient of the goods imminently; and
   - A written testimony from the donor's physician that the donor's death is imminent.

3. I have attached:
   - A copy of the donor's will, if there is no will, a document issued by the probate court; or
   - A written testimony from the donor's physician that the donor's death is imminent.

4. If there is no will, a signed/dated statement from the donor (or individual with power of attorney) transferring ownership of the goods and witnessed by someone other than the recipient of the goods imminently; and
   - A written testimony from the donor's physician that the donor's death is imminent.

5. A certified true copy of the death certificate; and
6. A copy of the donor's will, showing that I am a beneficiary of the estate; or
7. A statement from the executor of the estate or other legal representative.
8. A "Gift in anticipation of the death" of, ________, who resides in ________, I have attached:
   - A copy of the donor's will; or
   - A copy of the donor's will, signed/dated statement from the donor (or individual with power of attorney) transferring ownership of the goods and witnessed by someone other than the recipient of the goods imminently; and
   - A written testimony from the donor's physician that the donor's death is imminent.

### Additional List of Goods

<table>
<thead>
<tr>
<th>Item</th>
<th>Description of goods (include serial numbers, if applicable)</th>
<th>Value (CDN Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
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<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Conveyances

<table>
<thead>
<tr>
<th>Conveyances (make, model, serial number of vehicle, vessel, aircraft, or trailer)</th>
<th>Value (CDN Dollars)</th>
<th>K22 / Vehicle import form number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Vehicle Import Registration Fees

Vehicle import registration fees may also apply.

### Tariff Items

- **Tariff Item No. 9805.00.00**: Former Resident
- **Tariff Item No. 9829.00.00**: Seasonal Resident
- **Tariff Item No. 9806.00.00**: Beneficiary
- **Tariff Item No. 9807.00.00**: Settler
Tarfiff Item No. 9805.00.00 (Former Resident)
Goods imported by a member of the Canadian Forces, by an employee of the Canadian government, or by a former resident of Canada returning to Canada to resume residence in Canada after having been a resident of another country for a period of not less than one year, or by a resident returning after an absence from Canada of not less than one year, and who, when departing from Canada for the purpose of personal or household use and actually owned, possessed and used abroad by that person for at least six months prior to that person's return to Canada and accompanying that person at the time of their return to Canada.

"Goods" does not include goods that are sold or otherwise disposed of within twelve months after importation.

For the purpose of this tariff item:

(a) the provisions shall apply to either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres and tobacco products not exceeding fifty cigars, two hundred tobacco sticks and two hundred grams of manufactured tobacco if they are included in the baggage accompanying the importer, and no relief from payment of duty and taxes is being claimed in respect of alcoholic beverages or tobacco products under another item in this Chapter at the time of importation;

(b) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) are not accompanying the person returning from abroad, they may be classified under this item when imported at a later time if they are reported by the person at the time of return to Canada; and

(c) any article which was acquired after March 31, 1977 by a class of persons named in this tariff item and which has a value for duty as determined under the Customs Act of more than $10,000 shall not be classified under this tariff item.

Section 84 of the Customs Tariff reads:
84. Goods that, but for the fact that their value for duty as determined under section 46 of the Customs Act exceeds the value specified in tariff Item No. 9805.00.00, would be classified under that tariff item, shall be classified under Chapters 1 to 97 and their value for duty reduced by that specified value.

Short Title
1. This Order may be cited as the Tariff Item No. 9805.00.00 Exemption Order. Interpretation

2. In this Order, "bridal trousseau" means goods acquired for use in the household of a newly married couple, but does not include vehicles, vessels or aircraft;

"wedding presents" means goods of a non-commercial nature received by a person in consideration of that person's recent marriage or the anticipated marriage of that person within three months of the person's return to Canada.

Exemption
3. The following goods are exempt from the six-month ownership, possession or use requirement specified in tariff Item No. 9805.00.00 of the Customs Tariff:

(a) alcoholic beverages owned by, in the possession of and imported by a person who has attained the minimum age at which a person may lawfully purchase alcoholic beverages in the province where the alcoholic beverages are imported is situated;

(b) tobacco products owned by and in the possession of the recipient thereof;

(c) a bride's trousseau owned by, in the possession of and imported by a recently married person or a bride-to-be whose anticipated marriage is to take place within three months of the date of her return to Canada;

(d) wedding presents owned by, in the possession of, and imported by the recipient thereof;

(e) any goods imported by a person who has resided abroad for at least five years immediately prior to returning to Canada and who, prior to the date of return, owned, was in possession of and used the goods;

(f) goods acquired as replacements for goods that, for their loss or destruction as the result of fire, theft, accident or other unforeseen contingency, would have been classified under tariff Item No. 9805.00.00 of the Customs Tariff, on condition that

(i) the goods acquired as replacements are of a similar class and approximately of the same value as the goods they replaced;

(ii) the goods acquired as replacements were owned by, in the possession of, and used by a person prior to the person's return to Canada, and

(iii) evidence is produced at the time the goods are accounted for under section 32 of the Customs Act that the goods they replaced were lost or destroyed as the result of fire, theft, accident or other unforeseen contingency.

Tariff Item No. 9806.00.00 (Beneficiary)
Personal and household effects of a resident of Canada who has died, on the condition that such goods were owned, possessed and used abroad by that resident; and

Personal and household effects received by a resident of Canada as a result of the death or in anticipation of death of a person who is not a resident of Canada, on condition that such goods were owned, possessed and used abroad by that non-resident;

All the foregoing when bequeathed to a resident of Canada.