

Temporary Importation and Retention of Foreign Vessels in Canada by Non-residents
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Requirement to report

Recreational boaters must present themselves to the Canada Border Services Agency (CBSA) each time they arrive in Canada.

How to Report

When entering Canada by water, you must contact the CBSA by calling the [Telephone Reporting Centre](#) (TRC) at 1-888-226-7277 after arriving at a designated marine site. If towing your vessel into Canada by trailer, you will report to the CBSA at a land Port of Entry.

If the boat design allows, it is recommended that the CBSA report number be clearly displayed in the boat's dock-side window as proof of report.

CBSA Programs for registered trusted travellers

[CANPASS](#) and [NEXUS](#) programs streamline the border clearance process for pre-approved, low-risk travellers into Canada and the United States. For more information, please consult the publications

[I Declare](#) or [Visitors to Canada and Other Temporary Residents](#).

Importing a vessel for leisure use

You are permitted to leave your vessel in Canada if you plan to make a series of visits to Canada throughout the boating season. You must advise the border services officer of your plans at the time of your initial arrival in Canada and provide the officer the anticipated date that the boat will leave Canada.

Boats must be removed/leave Canada at the end of the originally declared date, or within 12 months from the date of importation, whichever is earlier.

Conditions

There are specific conditions attached to the temporary importation of boats:

- *The CBSA must grant permission to leave your boat in Canada between visits*
- *The boat may not be used by Canadian residents*
- *The boat may not be used for commercial purposes*
- *The boat must be exported by the exportation date*

Extension requests

If the boat cannot be exported by the stated date, you must request an extension at the nearest CBSA office.

The CBSA will issue an [E29B, Temporary Admission Permit](#). The officer may request a security deposit that will be refunded by mail after the vessel has been exported.

If the boat has a history of repeated extension requests, the CBSA may determine that the importation is no longer temporary and may deny the request. Officers may require that full duty and taxes be paid.

Temporarily leaving a vessel in Canada for repair or storage

If you wish to leave your vessel in Canada for repair or storage at the end of the boating season, or if you wish to import your boat strictly for those services, you must provide the CBSA with the following information:

- *The work order with details of vessel repairs to be carried out, or the agreement for the vessel storage, or both, if applicable;*
- *Both the work order and/or storage agreement must show the expected completion date; and*
- *The documents must also indicate where the vessel will be located.*

The vessel will be documented on form E29B and a refundable security deposit may be required.

The maximum vessel retention period in Canada without the payment of duty or taxes under these provisions is 12 months. The vessel may not be used for leisure or any commercial enterprise when in Canada for repair or storage and must be exported by the date indicated on the E29B.

Extension requests

If an extension past the original date on the E29B is required, you must contact the CBSA and provide a reason for the extension.

If the extension is beyond 12 months, you will be required to pay partial tax for each additional month of the extension. The partial tax will be calculated on the Harmonized Sales Tax (HST) or, in the case of provinces and territories without the HST, on the Goods and Services Tax (GST).

Authorization to act as agent

In some circumstances, you may ask your service provider to act as your agent. In those cases, the documents presented to the CBSA must include the following information:

- *A written and signed authorization allowing the marine service provider to act as your agent*
- *The authorization must contain:*
 - *your full name, home address, and contact telephone number;*
 - *a description of the services to be performed;*
 - *the business name, address, telephone number, and contact person who is authorized to act as your agent; and*
 - *the time frame for which the authorization is given.*

Agents must be aware that if a security deposit is required, they will be expected to post it on your behalf.

Export procedures

If the vessel was imported for leisure use during the boating season, and the vessel is being exported before the indicated exportation date, you do not need to report to the CBSA unless specifically instructed to do so.

If you were issued a form E29B, the vessel, along with your copies of the E29B, must be presented to a border services officer for examination and certification of exportation.

If you are exporting the boat by trailer through a land border crossing, you must stop at the CBSA office to present the form E29B to a border services officer for acquittal. If you are exporting the boat by water, you need to visit the CBSA office that issued the E29B, to report the intended export date and present the E29B for acquittal.

Option to pay duty and taxes

For unlimited access to Canadian repair and storage facilities without any restrictions or authorization from the CBSA, you may choose to pay the applicable duty and taxes on the vessel.

The following rates apply for import purposes:

- *duty rate ranging from 0% to 9.5% depending on the country of manufacture of the vessel;*
- *up to 6% duty on motors used by pleasure craft, if applicable; and*
- *5% Goods and Services Tax (GST) on the value for duty.*

Vessels manufactured in the United States, Canada and Mexico are duty-free but are still subject to the GST.

Consequences of non-compliance

You should be aware that CBSA conducts random checks at marinas and other service locations to ensure compliance with these rules.

Foreign pleasure craft on which duty and taxes have not been paid that remain in Canada without CBSA authorization may be seized and forfeited under the Customs Act. Foreign boat owners who repeatedly and continuously repair or store their vessels during the off-season in Canada are not considered to be temporarily importing the vessel.

The CBSA may seize your vessel if it is determined that you have deliberately misrepresented the intent of the vessel importation to the CBSA (i.e. by indicating that the vessel is being imported temporarily while in fact intending to keep the vessel in Canada on a permanent basis).

Additional information

More information about temporary importation of pleasure craft by visitors to Canada for leisure use may be found in the Departmental Memorandum [D2-1-1, Temporary Importation of Conveyances and Baggage by Non-residents](#).

Information on temporary importations may be found in [Memorandum D8-1-1, Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#).

If you paid full duty and taxes on your vessel, you should consider licensing the vessel with Transport Canada, especially if the vessel will be staying in Canada permanently. For more information about vessel licensing please refer to [Transport Canada](#).