### PERSONAL EFFECTS ACCOUNTING DOCUMENT

(SETTLER, FORMER RESIDENT, SEASONAL RESIDENT, OR BENEFICIARY)

<table>
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<tr>
<th>Item</th>
<th>Description of Goods (include serial numbers, if applicable)</th>
<th>Value (CDN Dollars)</th>
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**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, bride’s trousseau, 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 actually been 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 abroad 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 customs office of such fact and pay all duties owing at the time.

**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 customs 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.

**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 ____________
2. A statement from the executor of the estate or other legal representative of ____________
3. A statement from the executor of the estate or other legal representative of ____________
4. A statement from the executor of the estate or other legal representative of ____________

I have attached:

1. A copy of the will, showing that I am a beneficiary of the estate;
2. A signed statement from the donor outlining the circumstances of the gift;
3. A statement from the executor of the estate or other legal representative of the donor outlining the circumstances of the gift.

**SETTLER** (tariff item No. 9807.00.00)

I hereby declare that I have read and qualify for the provisions of tariff item No. 9807.00.00 and that:

1. I am entering Canada with the intention of establishing, for the first time, a permanent residence for a period in excess of 12 months and I arrived in Canada on ____________.
2. With the exception of wedding gifts, bride’s trousseau, alcoholic beverages and tobacco products described in the Tariff Item No. 9807.00.00 Exemption Order, all household and personal effects imported or to be imported by me under this tariff item have actually been owned, possessed, and used abroad by me prior to the date of my arrival in Canada.
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 customs office of such fact and pay all duties owing at the time.

Signed at __________________ on __________________

Signature of Importer
Tariff Item No. 9805.00.00 (Former Resident)

Goods imported by a member of the Canadian Forces, 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, and acquired before their return to Canada by that resident, are not taxable under this item provided that:

- the goods are actually owned, possessed and used abroad by that person for at least six months prior to their return to Canada;
- (a) the person to whom the goods were imported has resided in Canada for a period of not less than one year immediately prior to their return to Canada;
- (b) the goods are owned, possessed and used abroad by that person for not less than three years and acquired by that person or their family for personal or household use and;
- (c) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Short Title

This Order may be cited as the Tariff Item No. 9805.00.00 Exemption Order.

Interpretation

Goods that have been acquired and used for not less than six months for personal or household use may be classified under this item if:

- they have a value for duty as determined under the Customs Tariff of not less than $10,000 and the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Exemption

The foregoing, on condition that:

- the goods have a value for duty for not less than two years immediately prior to their return to Canada and;
- (a) the goods are actually owned, possessed and used abroad by that resident for not less than one year; and;
- (b) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Section 84 of the Customs Tariff reads:

84. Goods imported by a member of the Canadian Forces, 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, and acquired before their return to Canada by that resident are not taxable under this item provided that:

- the goods are actually owned, possessed and used abroad by that person for at least six months prior to their return to Canada;
- (a) the person to whom the goods were imported has resided in Canada for a period of not less than one year immediately prior to their return to Canada;
- (b) the goods are owned, possessed and used abroad by that person for not less than three years and acquired by that person or their family for personal or household use and;
- (c) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Exemption

The foregoing, on condition that:

- the goods have a value for duty for not less than two years immediately prior to their return to Canada and;
- (a) the goods are actually owned, possessed and used abroad by that resident for not less than one year; and;
- (b) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Tariff Item No. 9807.00.00 (Settler)

Goods imported by a settler for the settler's household or personal use, if actually owned, possessed and used abroad by the settler prior to the settler's arrival in Canada are not taxable under this item provided that:

- the goods are actually owned, possessed and used abroad by the settler for not less than three years and acquired by the settler or their family for personal or household use and;
- (a) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Short Title

This Order may be cited as the Tariff Item No. 9807.00.00 Exemption Order.

Interpretation

Goods that have been acquired and used for not less than six months for personal or household use may be classified under this item if:

- they have a value for duty for not less than two years immediately prior to their return to Canada and;
- (a) the goods are actually owned, possessed and used abroad by that resident for not less than one year; and;
- (b) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Exemption

The foregoing, on condition that:

- the goods have a value for duty for not less than two years immediately prior to their return to Canada and;
- (a) the goods are actually owned, possessed and used abroad by that resident for not less than one year; and;
- (b) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Tariff Item No. 9829.00.00 (Seasonal Resident)

Household furniture and furnishings for a seasonal residence, excluding construction materials, electrical fixtures or other goods permanently attached to or incorporated into a seasonal residence;

Tools and equipment for the maintenance of a seasonal residence;

The foregoing, on condition that:

- (i) the goods are owned, possessed and used by that person for personal or household use and;
- (ii) the goods are taxable under item of the List of Tariff Provisions set out in the Schedule to the Customs Tariff.

Notice for Former Residents and Settlers to Canada (Tariff Item No. 9805.00.00 AND 9807.00.00)

Effective October 1, 2001, a new duty applies to cigarettes, tobacco sticks, and manufactured tobacco that you include in your personal exemption entitlement. However, this duty does not apply if the product is marked "Canada Duty Paid".