

Importing Horses into the United States or Canada?

The importation of horses into the United States and Canada presents challenges and obstacles that can possibly delay importation if the proper documentation is not completed prior to arrival at the border.

The following information provides a general overview of the requirements and documentation needed to import horses and/or other horse-related equipment and essentials. Reach out to the experienced staff at Farrow for help and guidance in navigating the requirements to successfully import your horse(s) into the United States and Canada.



Importing Horses into the United States

Required Documents and Information

SITUATION 1: TEMPORARY IMPORT OF 30 DAYS OR LESS

When horses are accompanied by their owner, temporary entry will generally be granted without the filing of a formal entry with U.S. Customs.

Horses are required to possess an official Veterinary Health Certificate endorsed by a salaried veterinarian of the Canadian Government. Horses must also possess a negative equine infectious anemia test.

Horses imported in cannot be sold in the U.S. and remain behind. The sold horse must return to Canada within 30 days of entry and sale arrangements must be handled as a new import.

Persons transporting horses unaccompanied by their owner should seek the advice of a licensed U.S. Customs Broker to review their specific situation. Contact with a broker must be made in advance of crossing to allow for the necessary setup of accounts and/or import registrations.

SITUATION 2: TEMPORARY IMPORT OF 30 DAYS OR LESS, WITH ADDITIONAL COMMODITY

Situation 1 above applies only to horses being imported.

Equipment imported along with horses must be entered with U.S. Customs by a Licensed Customs Broker as either a Formal Entry and/or Temporary Importation Bond. The entry process for equipment will be determined by intent of sale or intent to return to Canada.

Equipment may include but is not limited to:

- Carts
- Show harnesses
- Saddles
- All tack related supplies

The advice of a licensed U.S. Customs Broker to review your specific situation is required prior to arrival. Contact with the broker must be made in advance of crossing to allow for the necessary setup of accounts and/or import registrations.

The transport carrier is required to be registered with the National Motor Freight Traffic Association (NMFTA) (secure.nmfta.org) and possess an active Standard Carrier Alpha Code (SCAC). The carrier must also be an active ACE e-Manifest Participant, as this is a requirement of the Pre-Arrival Processing System enforced by U.S. Customs.

SITUATION 3: HORSES ENTERING THE U.S. PERMANENTLY

Horses with or without equipment entering the U.S. to be sold and/or otherwise remain in the U.S. longer than 30 days must be entered with U.S. Customs by a Licensed Customs Broker as a Formal Entry.

In addition to the veterinary certificates required for importing situations 1 and 2, horses are subject to veterinary inspection at the border by United States Department of Agriculture Veterinary Services staff. Note that appointment scheduling and services fees will apply for this inspection.

The advice of a licensed U.S. Customs Broker to review your specific situation is required prior to arrival. Contact with the broker must be made in advance of crossing to allow for the necessary setup of accounts and/or import registrations.

The transport carrier is required to be registered with the National Motor Freight Traffic Association (NMFTA) (secure.nmfta.org) and possess an active Standard Carrier Alpha Code (SCAC). The carrier must also be an active ACE e-Manifest Participant, as this is a requirement of the Pre-Arrival Processing System enforced by U.S. Customs.

REQUIREMENT CONSIDERATIONS PRIOR TO ENTRY INTO THE UNITED STATES

- Brokerage account and entry importation documents need to be established in advance of importation.
- Continuous Bond and/or approval for a Single Transaction Bond is required (broker will facilitate).
- Veterinary appointment at port of arrival to be scheduled in advance, and charges by USDA will apply. Appointments are generally made Monday through Friday from 8:00 AM – 4:30 PM EST. Overtime appointments are allowed for an additional fee (in some ports).
- The carrier of the horse and/or equipment is required to be an ACE e-Manifest participant, as this is a requirement of the Pre-Arrival Processing Service requirement to import into the U.S.

In addition to U.S. Customs Border and Protection (Customs) clearance, horses must be approved for importation by the Animal Plant Health Inspection Services (APHIS) division of the United States Department of Agriculture (USDA).

Importing Horses into Canada

Required Documents and Information

SITUATION 1: HORSES ENTERING CANADA TEMPORARILY

Under Customs D Memo 8-1-1, horses have special dispensation and are considered low risk regarding re-export to the U.S.

In the past, a verbal declaration by the carrier or owner was required in some (but not all) ports of entry. Neither an E29B, nor security deposit, was required unless the CBSA officer did not believe the horses would be re-exported. In those cases where a verbal declaration was acceptable, a customs broker was NOT required. Please note that verbal declaration is generally no longer accepted and an E29B is no longer required.

Now, only the owner of the horses or an employee (such as a groomer who is traveling with the horses) may clear the horses through customs with a verbal declaration. The carrier, whom CBSA considers a third party, cannot, and a formal entry will be required, which means the horse owner will need a customs broker. If the horse owner is both an American company and the importer of the horse, they will need to register with the Canada Revenue Agency (CRA) and obtain a Business Number (BN). Please note that the time for obtaining a BN and opening a brokerage account can take five to ten business days. Besides the horses entering Canada, the importer will also have to declare any other items on the truck/trailer (harnesses, saddle, etc.).

Horses Coming from Texas and New Mexico

Texas and New Mexico currently have restrictions on horses importing to Canada. Horses shipped from Texas or New Mexico need a CFIA import permit, which the importer must apply for in advance. Also, the carrier will need to make a vet appointment at the border.

Horses and other equines imported temporarily for pasturage, competition, training or breeding qualify for customs duty free entry under tariff item No. 9993.00.00 and are non-taxable for the purposes of the GST/HST under the Non-taxable Imported Goods (GST/HST) Regulations and Item 39 of the Schedule to the Temporary Importation (Excise Levies and Additional Duties) Regulations. These provisions apply whether the importer is a resident or a non-resident of Canada.

Unless the inspecting officer has reasonable cause to believe that the horses will not be exported, the requirement to document the horses on a Form E29B and post a security deposit is waived. However, the importer must present any documentation required by OGDs.

For further information, get in touch:

EMAIL info@farrow.com

WEB farrow.com

SITUATION 2: HORSES RETURNING TO CANADA FROM THE U.S.

Horses must be returning to their original owner. A Proof of Export (POE) is required, and could either be stamped copies of the health certificates when the horse goes into the U.S. The U.S. Customs entry and invoice, or the transaction number covering the original entry into Canada.

A Canada Customs Import (CCI) should show the value of each horse and the qualifier. The Value of Customs Purpose applies only to horses being returned after a show. Without POE, the import will be considered a consumption entry and GST will be payable.

SITUATION 3: HORSES SOLD TO CANADIAN COMPANY

A consumption entry is required. Horses are duty free but GST is payable on the purchase price. You will need to declare value of foal if filly is pregnant.

A Canada Customs Invoice (CCI) and/or Bill of Sale showing the purchase price, country, or origin (where the horse was born) is also required.

A Health Document Equine Infectious Anemia (EIA), also known as the Coggins and International Health Certificate, must be presented. All horses must get a certificate from their vet ahead of time (not a Farrow service or responsibility).

NOT WORKING FOR SOMEONE IN CANADA?

Ensure any required work permits are determined prior to entering. Include contact information.

