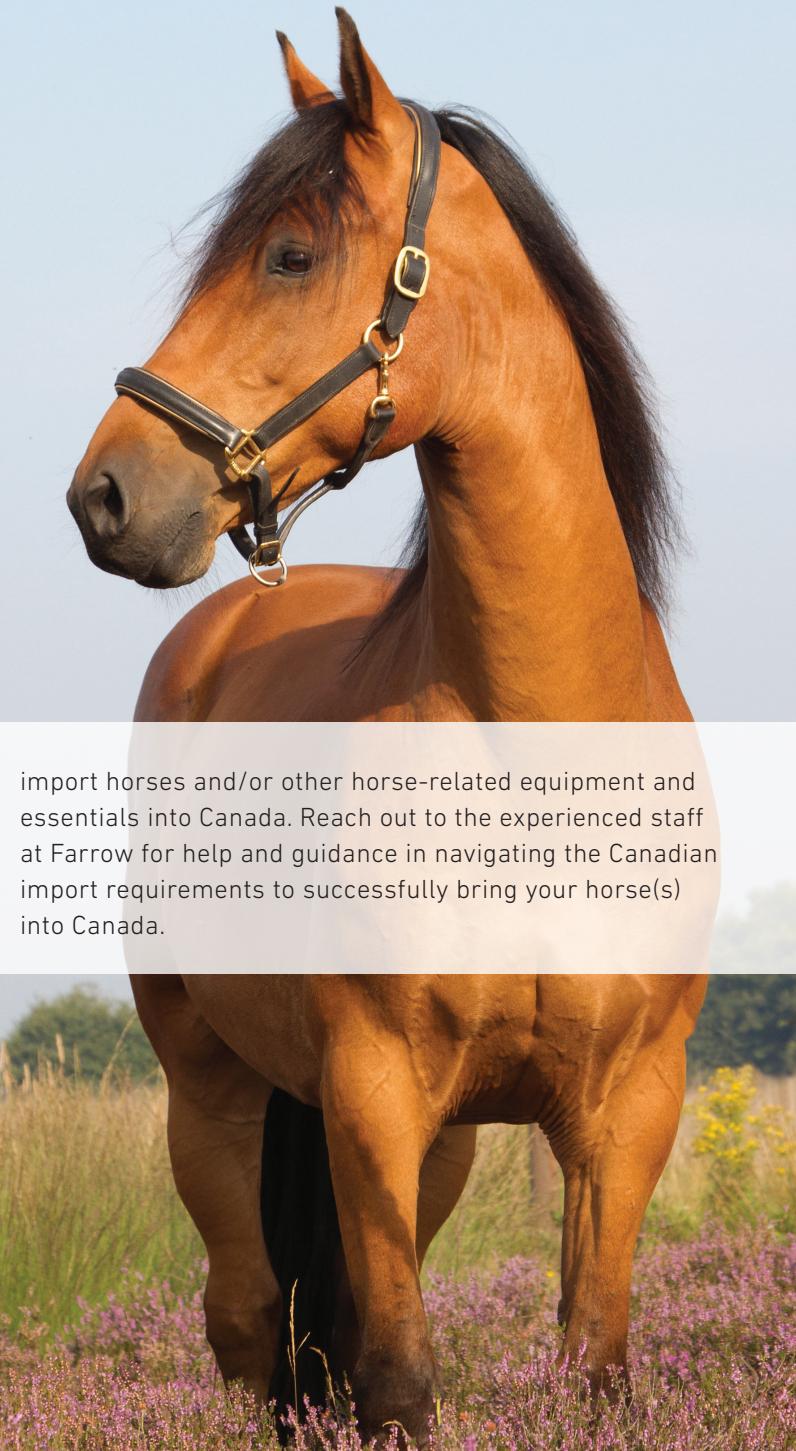


Importing Horses into Canada

Ensure smooth entry for your horses and avoid costly delays with expert guidance and proper documentation.

The importation of horses into 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 into Canada. Reach out to the experienced staff at Farrow for help and guidance in navigating the Canadian import requirements to successfully bring your horse(s) into Canada.



REQUIRED DOCUMENTS AND INFORMATION WHEN IMPORTING HORSES INTO CANADA

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 United States.

In the past, a verbal declaration by the carrier or owner was sometimes accepted at certain ports of entry. Neither an E29B nor a security deposit was typically required unless the Canada Border Services Agency (CBSA) officer doubted the horses would be re-exported. In those cases where a verbal declaration was accepted, a customs broker was not required.

Today, verbal declarations are generally no longer accepted. Only the owner of the horses or an employee (such as a groomer traveling with the horses) may present the horses at customs. The carrier, considered a third party by CBSA, cannot clear the horses. A formal entry is now usually required, meaning the horse owner will need a customs broker. If the horse owner is an American company acting as the importer, they must first register with the Canada Revenue Agency (CRA) and obtain a Business Number (BN). This process can take five to ten business days. In addition to the horses, the importer must also declare all other items on the truck or trailer (such as harnesses, tack, or saddles).

Veterinarian Health Certificate (International Health Certificate, EIA/Coggins) must be presented for all temporary imports.

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.

SITUATION 2: HORSES RETURNING TO CANADA FROM THE UNITED STATES

Horses must be returning to their original Canadian owner. A Proof of Export (POE) is required, such as:

- Stamped health certificates from U.S. entry
- U.S. Customs entry and invoice, or
- The transaction number from the original Canadian entry

A Canada Customs Invoice (CCI) must show each horse's value and qualifier. Without POE, the return will be treated as a consumption entry and GST will apply. A Veterinarian Health Certificate is also required, and these Canadian Goods Returning entries must be filed on paper and hand carried into Canada.

SITUATION 3: HORSES SOLD TO CANADIAN COMPANY

A consumption entry is required. Horses are duty free, but GST is payable on the purchase price, and the value of a foal must be declared if the mare is pregnant.

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

A Veterinarian Health Certificate (International Health Certificate, EIA/Coggins) must also be presented. These entries may be submitted electronically, with the supporting vet documents attached to the file.

NOT WORKING FOR SOMEONE IN CANADA?

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

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.

This publication is not intended to provide legal or other professional advice. Readers are asked to contact their local Farrow representative for advice specific to their needs. Information provided is believed to be accurate at time of publication.

Start a confidential, no risk conversation with us today.

To request a quote or to obtain additional information, please contact:

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