



Memorandum D2-6-5

Ottawa, November 13, 2015

Documentation of Goods for Temporary Exportation

In Brief

1. This memorandum has been updated to reflect current organizational information.
2. Form Y38, *Identification of Articles for Temporary Exportation* has been renamed BSF407 and the Y38-1, *Label for Identification of Articles for Temporary Exportation*, has been renamed BSF407-1. Additional revisions to the text do not affect or change any of the existing policies or procedures contained in this memorandum.

This memorandum outlines the conditions under which goods being temporarily exported by individuals may be documented to facilitate their reimportation into Canada.

Legislation

[Customs Tariff](#) – tariff item Nos. 9813.00.00 and 9814.00.00

Guidelines and General Information

1. Canadian residents may temporarily export personal effects for use on trips abroad.
2. On returning to Canada, it is the individual's responsibility to establish that such items were initially taken out of Canada and were not acquired abroad. To assist individuals in meeting this requirement, certain goods may be documented on an identification card before leaving Canada. At the time of reimportation, the border services officers will accept this identification card as satisfactory evidence of the origin of the goods. This procedure is optional and is provided free of charge at the Canada Border Services Agency (CBSA) [offices across Canada](#).
3. Personal effects subject to temporary exportation may be presented for identification at a CBSA office any time prior to the individual's departure from Canada.
4. A border services officer will examine and identify the goods prior to exportation. The articles will be documented on a wallet-sized card called Form BSF407 (formerly Y38), *Identification of Articles for Temporary Exportation*. The individual will then be asked to sign the declaration on the front of Form BSF407, certifying that the goods listed were, to the best of his or her knowledge, either produced in Canada or lawfully imported into Canada. Individuals are not required to produce sales receipts or other proof of lawful purchase or importation when issuing Form BSF407.
5. A properly completed Form BSF407 indicates that the individual presented the goods to the CBSA before leaving Canada. Since there is no expiry date on the form, it may be retained and used by the individual for as long as it remains legible.
6. Goods that have been documented on Form BSF407 must not be advanced in value, improved in condition, combined with any other article, or have changed ownership while abroad. Information on the documentation of goods exported for such purposes is contained in [Memorandum D8-2-1, Canadian Goods Abroad Program](#).
7. In order for an item to be documented on Form BSF407, it must be uniquely identifiable. An article is "uniquely identifiable" only when it can be distinguished from similar articles by a serial number or other

distinctive, permanently affixed marking. The serial number or other identifiable mark will be recorded on Form BSF407 along with the make and model numbers. Note that make and model number alone are not sufficient to identify the article.

Jewellery and Other Non-identifiable Goods

8. Certain articles, such as golf clubs, skis, and musical instruments, may not have a serial number to make the goods uniquely identifiable. In such cases, the CBSA will offer the individual the option of affixing a BSF407-1 (formerly Y38-1), *Label for Identification of Articles for Temporary Exportation*, to the article for identification purposes. The individual may attach the BSF407-1 label to the article in an inconspicuous place so as not to detract from the article's appearance. Once attached, the label cannot be removed without its destruction.

9. The BSF407-1 label has a unique identity number that serves as a serial number, and will be recorded by the border services officer on Form BSF407 in the Licence or Serial No. field. The description and make of the article will also be noted on the form. The BSF407-1 label is used only in conjunction with Form BSF407.

10. Most jewellery items, with the exception of watches having serial numbers and original pieces of jewellery that are numbered by the manufacturer, are not uniquely identifiable. Since the BSF407-1 label is unsuitable for use with items such as jewellery, individuals taking valuable pieces of jewellery or other similarly non-identifiable articles abroad should be aware that the CBSA will not document such goods on Form BSF407. If an individual wishes to take steps to avoid unnecessary delays and facilitate reimportation of these articles, an appraisal report should be obtained from a qualified gemmologist, jeweller, or insurance appraiser, together with a signed and dated photograph of the jewellery. This should be accompanied by written certification that the jewellery in the photograph is the same jewellery identified in the appraisal reports. Individuals should be aware that this appraisal documentation may be expensive to obtain.

11. Jewellery is a sensitive commodity given special attention during CBSA clearance. Individuals who are unable or unwilling to obtain documentation should consider leaving such jewellery in Canada to avoid problems when they return.

Issuance of Form BSF407 to Canadian Forces Personnel

12. In order to overcome difficulties encountered in issuing Form BSF407 to Canadian Forces personnel proceeding abroad from isolated units not in the area of a CBSA office, arrangements have been made whereby Canadian Forces Military Police will examine articles requiring identification, and issue an identification document. This document is usually in the form of a letter signed by a military official. The border services officers will accept such certification as valid and issue Form BSF407 on the understanding that the articles identified in the military document are not readily available for examination.

Commercial Goods Hand-carried by an Individual

13. Commercial or business-related goods hand-carried by an individual may also be documented on Form BSF407. This includes items such as computers, cellular telephones, and tools.

Penalty Information

14. The [Customs Act](#) provides for penalties if any false declaration is made upon the exportation or importation of goods.

Additional Information

15. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Program and Policy Management Traveller Programs Directorate Programs Branch
Headquarters File	
Legislative References	<i>Customs Act</i> <i>Customs Tariff</i>
Other References	<u>D8-2-1</u>
Superseded Memorandum D	D2-6-5 dated September 11, 2009