

**TIPPET
RICHARDSON**



TIPPET RICHARDSON KNOWS NORTH AMERICA BETTER THAN MOST



MOVING TO CANADA

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Tippet Richardson can make this claim because it is true! As the continent's preeminent carrier, we have the experience and the resources needed to make relocations from and to any point in North America as simple and seamless as moving a family down the block.

Whether you are relocating an employee from Houston, Texas to Calgary, Alberta, from Halifax, Nova Scotia to Atlanta, Georgia or to or from any other location in North America... you can always trust Tippet Richardson to do it right.

At Tippet Richardson, we pride ourselves on being able to offer a high degree of personalized service and meticulous attention to detail on every move regardless of origin or destination. To us, the Canada/USA border is more than a line on a map. In fact, when it comes to moving families cross-border, Tippet Richardson has the distinction of being the carrier of choice on a large volume of moves that take place both north and southbound between the United States and Canada.

Tippet Richardson's special expertise in the area of customs regulations and documentation completion is of real benefit to our customers. By taking the time to properly counsel the relocating family and to provide the corporate relocation administrator with advice and suggestions, we can ensure that the move will be less stressful than might otherwise be experienced. We also make sure that we have the most accurate and up-to-date information at our fingertips so that we can help our clients save both time and money.

At Tippet Richardson, we fully understand the differences between domestic and cross-border moves. We know that there are complex issues that must be taken into account. To meet this need, we have put specific processes and procedures in place to deal with these intricacies in an efficient and effective manner. Special emphasis is also placed on making sure our van operators are fully familiar with the paperwork they require in order to transport household goods shipments between our two countries.

Tippet Richardson's continuing focus on the needs of clients in both countries has earned us a reputation for being the most efficient and knowledgeable carrier in North America. Needless to say, we are very proud of this designation. With Tippet Richardson... one call does it all... anywhere in North America.



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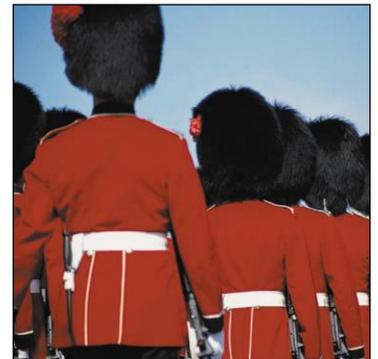
Thank you for allowing Tippet Richardson the opportunity to assist in the relocation of your household and personal effects from the United States into Canada.

The following pages are an overview of what will be required in order to import your personal possessions into Canada. We would ask that you review this material so that you can get your papers and documentation in order prior to the arrival of your possessions in Canada.

Upon your personal arrival in Canada (which may precede the arrival of your household possessions), you will be required to clear customs at your port of entry. The Customs Officer will complete a B4 Form- Personal Effects Accounting Form on your behalf based on the list of goods you provide. You can obtain this B4 Form in advance from any Canada Customs office and complete it before your arrival in order to make processing easier.

Basically you will be preparing a list of all the possessions that you plan to bring into the country. Divide the list into two parts and make a duplicate copy. The first list will be all of those items that are accompanying you on your arrival to Canada. The second list will be all of the items that are to follow (via the mover or other method of transport).

Your list should detail the item(s), their value and if possible the make, model and serial number where appropriate (i.e. appliances, electronics, computer equipment). It is not necessary to list every item separately, some logical grouping is permitted (i.e. kitchen utensils, dishes, clothing etc.). Just be sure to assign a value to each group of items. In addition to your personally prepared list, you should also bring your copy of the mover's inventory forms and a copy of your van line bill of lading.



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The officer will assign a B4 File number and give you a receipt copy. You will need to present your receipt copy to claim duty-free status of your "goods to follow" when they arrive later. You are permitted to import all of your personal and household effects for your use while in Canada. Generally, these goods are imported on a duty free basis. Returning Canadians will be subject to some duty and taxes for items obtained during their stay in the United States. Namely this relates to motor vehicles or items owned for less than six months prior to their return to Canada. For all other people, the following items can be imported duty-free.

- Furniture
- Furnishings
- Silverware
- Linen
- Jewelry
- Appliances
- Books
- Musical instruments
- Family heirlooms
- Antiques
- Private collections of coins, stamps or art
- Hobby tools and other hobby items
- Boats and their trailers
- Vacation trailers
- Private aircraft
- Motor vehicles

If you have any questions about the importation eligibility of some of your personal possessions, we would recommend that you contact one of the regional customs offices or consulate offices listed in this booklet. **Note: If you dispose of any of these goods within the first year of your importing them on a duty-free basis, you will have to pay any duties that apply.



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WHAT HAPPENS WHEN YOUR POSSESSIONS ARRIVE IN CANADA?

We are not permitted to deliver your personal possessions until the shipment has actually cleared customs. Canada Customs regulations require that you as the owner of the goods must clear the shipment in person. It is important to note that generally, only the owner(s) of the goods can handle this aspect of your relocation. Normally, you cannot assign a third party to appear at customs on your behalf.



In some very special circumstances, returning Canadians can make arrangements to assign a power of attorney to another person for clearance purposes. This is usually only permitted when the owner of the goods is outside of North America on business when the goods arrive. In most cases, Canada Customs prefers to deal only with the owner of the goods. Any deviation from this procedure should be discussed with Canada Customs in advance of your move as they do not automatically have to grant permission to a third party representative. If allowed, your representative must have in-depth knowledge about the goods contained in the shipment so that they can answer any questions the customs officer may pose. It would be helpful for them to have copies of invoices or bills for any goods obtained during the Canadian's stay in the United States. In addition this representative should also have a very defined relationship with the owner of the goods (i.e. lawyer, business manager etc.).



When your goods arrive in Canada, your Atlas van operator will contact you to make arrangements to meet him at the manifested customs office to make your customs declaration.



You should bring the following documentation to the Customs Office:

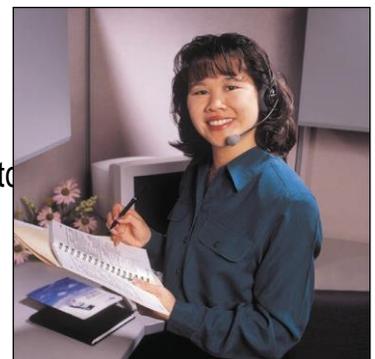
Immigration Documents

- Work Visa
- Employer Letter of Intent
- Passport or Birth Certificate for all family members
- Photo Identification for main importer and spouse

Possessions Documents

- Completed Copy of Inventory Listings including your personal list and mover's inventory
- Copy of Bill of Lading including Completed Declaration of Value

Duty or Taxes: In the event that there are any duty, fees or taxes owing, you will be required to pay these monies before goods are released. Cheques, cash or credit cards (Visa/MasterCard) are accepted.



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CANADIAN CONSULATE OFFICES BASED IN THE UNITED STATES

If you require information or clarification on immigration related matters, we recommend that you contact the closest Consulate General of Canada office. Through them, you will be able to obtain:

- Information about all immigration programs and services
- General Information about your application
- Application and Information Kits
- Help with fee calculations

The following is the Regional Office in the USA:

BUFFALO, New York

The Consulate General of Canada

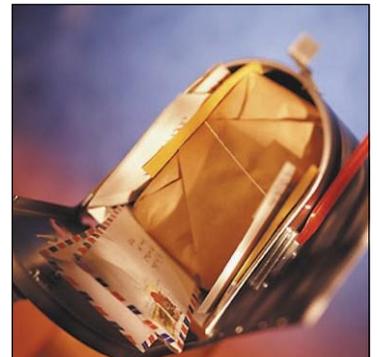
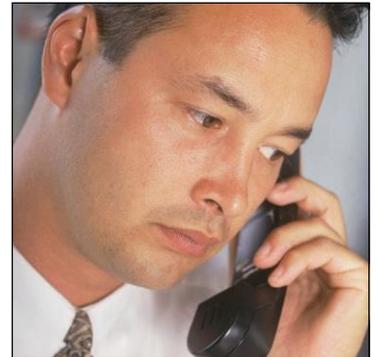
Suite 3000, 1 Marine Midland Centre

Buffalo, New York, 14203-2884

Phone: (1-716) 858-9500

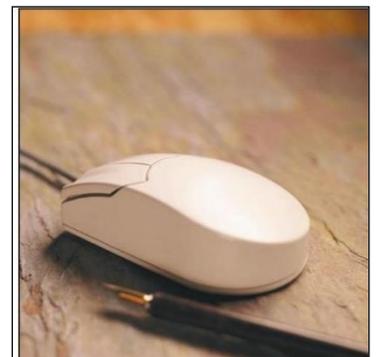
Fax: (1-716) 852-2477

www.canada-congenbuffalo.org



CITIZENSHIP AND IMMIGRATION CANADA

1-888-242-2100 or visit their website at: www.cic.gc.ca



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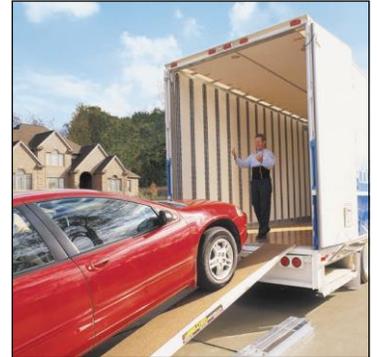
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IMPORTANT INFORMATION REGARDING EXPORTATION OF A MOTOR VEHICLE FROM THE UNITED STATES

On May 6, 1999, US Customs Ordinance 19 CFR Part 178 and 192, Exportation of Used Motor Vehicles was put into place. They are now rigorously enforcing these regulations as part of their "Anti - Theft Initiative". You should be aware that if you are planning to export a motor vehicle out of the United States, the owner must provide the transport agent (moving company or third party auto carrier) with a certified copy of the original vehicle Certificate of Title. The transport agent must fax that document to the Customs Office at the border location where the vehicle will exit the United States. This must be done a minimum of 3 days prior to the date of exportation.

If there is a lien on the vehicle the vehicle owner must also provide the transport agent with a letter on the lien holder's letterhead verifying that the vehicle may be exported. This certification must include the Vehicle Identification Number (VIN), the name of the owner and/lien holder and the telephone numbers at which the owner/ lien holder may be contacted. The lien holder's original signature and date of signing must also be included.



IMPORTING A MOTOR VEHICLE INTO CANADA

Transport Canada has a number of regulations regarding the importation of personal motor vehicles which are less than 15 years in age. To be eligible for importation, they must comply Canadian safety and emission standards. Generally you do not have to pay any duty or taxes on automobiles manufactured for sale in the United States. Automobiles originating in countries other than the United States are however subject to duty and taxes.

To determine if your vehicle meets standards, you should contact:

The Registrar of Imported Vehicles 1-888-346-8240 (phone) or 1-888-346-8235 (fax)

Web-site: www.riv.ca

Provide them with the year, make and model and they will advise if the car is eligible for importation into Canada. You can obtain a brochure: "Importing a Motor Vehicle into Canada" from any regional Canada Customs office.

If your automobile qualifies for importation you must enter it into the RIV Program when you first report to Customs. The RIV Program registration fee is \$182 (CAN) in all provinces except Quebec where it is \$197 (CAN). You will also have to pay any customs or other assessments that may apply



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for automobiles originating from countries other than the United States. You will have 45 days to have any necessary changes made that are required to bring your automobile up to Canadian safety and emission standards and have it inspected. You are responsible for all costs incurred to modify your vehicle. **You cannot license your vehicle in Canada until it is properly modified and passes the federal inspection from the Registrar of Imported Vehicles.**

RIV PROGRAM EXEMPTIONS:

You can enter a vehicle from the United States without entering into the RIV program if:

- vehicle is 15 years or older (date of manufacture – not model year)
- originally manufactured and certified to meet Canadian standards and being returned to Canada by a former resident
- entering Canada on a temporary basis only (12 months for students or 36 months for people with valid work visas)

Note: Vehicles imported on a temporary basis cannot be sold or otherwise disposed of - must be exported by the deadline- you must prove that your vehicle is eligible for an exemption

VEHICLES ORIGINATING OUTSIDE THE UNITED STATES OR CANADA:

If your vehicle originates from a country other than the United States or Canada, you should contact Transport Canada to determine if it is eligible for importation. They can be contacted at:

Phone: 1-800-333-0371

Fax: 613-998-4831

Web: www.tc.gc.ca

If the car is acceptable you will also need the following paperwork:

- U.S. title to the vehicle (ownership certificate)
- Proof of Insurance

SAFETY STANDARDS

You will also need a written notice from the manufacturer of the vehicle (not just a dealership) stating that any recalls that may be in effect have been taken care of on the vehicle you are planning to import.

And last but not least, the vehicle must still have the original stickers stating that it meets the U.S. Federal Safety Standards on date of manufacture.

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Also, if the car is a 1990 model year or newer, you will be expected to have the car retrofitted with the equivalent of the Canadian Daytime Running Light system. This procedure can be done after the car is in Canada but must be done and inspected within 45 days of importation.

Any vehicle which seats more than two passengers will also have to have approved mounting points for a tether strap for a child car seat.

RETURNING CANADIANS

Returning Canadians who are bringing back a vehicle purchased in the United States with a value of more than \$10,000 may be required to pay duty and taxes. Duty is assessed on the current value of the vehicle (not the purchase price) less the first \$10,000 exemption. GST and a \$100 air conditioning tax are also applicable. To get full information on this, contact Canada Customs to request a copy of the following;

Brochure: Moving Back to Canada

Memorandum - D9: Importation of Used Motor Vehicle

IMPORT DUTIES

Generally duty only applies on vehicles that originated in countries other than Canada or the United States. Canada Customs will assess duty, excise tax and the goods and services tax (GST) or the harmonized sales tax (HST) which includes the GST and provincial sales tax. HST applies to New Brunswick, Nova Scotia and Newfoundland. The value for duty is calculated on the current value of the vehicle, not necessarily the original purchase price. The value of the vehicle is also based on the exchange rate in effect on the date of importation. A neutral source such as the Canadian or United States Automobile RedBook is used to assign a value to the vehicle.

Vehicles manufactured for sale in the United States are not subject to duty however they are still subject to the **7% goods and services tax (GST) and the air conditioning excise tax**. Provincial sales taxes may also apply when the vehicle is registered at the provincial motor vehicle office. In addition most provinces and territories have their own safety inspection programs which may result in additional fees at the time of registration (over and above the federal RIV program fees). For more information call **(506) 636-5064**.

However, if you import a new vehicle within 30 days of the purchase, duty will apply and Canada Customs will convert the purchase price including state sales tax and other costs that apply to Canadian funds. They will not deduct depreciation or the value received for any trade-in. However if you buy a new vehicle and import it after 30 days but within one year of the delivery date, Canada Customs will deduct depreciation from your purchase but not the value of any trade-in. In addition to duty, you will also be charged 7% GST on imported vehicles or 15% HST (New Brunswick, Nova Scotia and Newfoundland only).

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If your vehicle has air conditioning you will have to pay an excise tax of \$100 (CAN). You will have to pay a second excise tax if your vehicle weighs more than 2007 kilograms or 4425 lbs.

GENERAL:

Since regulations are subject to change, it is always wise to check with one of the Canada Customs offices or call 1-506-636-5064 or visit their web site at www.cca-adrc.gc.ca for completely current and accurate information.

INTERNET SITE:

The following is a non-government site with useful information related to importing a vehicle:

www.autonet.ca/usedcars

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IMPORTING FIREARMS AND WEAPONS

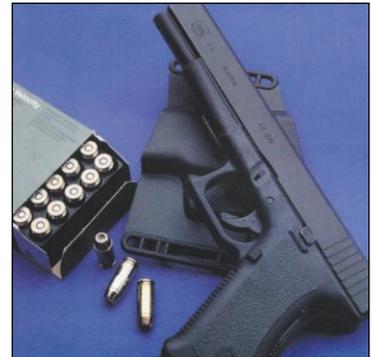
A number of firearms and weapons are prohibited from importation to Canada. They include:

- Semi-automatic weapons
- Automatic weapons
- Combat shotguns
- Assault rifles
- Carbines
- Explosives, fireworks, ammunition
- Compact crossbows
- Push-dagger knives



To obtain a complete list of restricted items, contact Canada Customs and ask for a copy of the Revenue Canada Fact Sheet entitled: "New Information for Importing a Firearm or Weapon into Canada".

Regular hunting rifles and shotguns acquired outside Canada can be imported for personal use such as sport hunting or for use in competitions. An original Firearms Acquisition Certificate and a Permit to Convey the firearm for registration purposes must be presented to customs before they can release the goods.



In some instances, restricted items such as pistols and revolvers may be imported providing you are able to obtain a Firearms Acquisition Certificate.

For complete information on policies and procedures, and a copy of the pamphlet called "Importing a Firearm or Weapon into Canada", please contact:



Export and Imports Permits Bureau
External Affairs and International Trade Canada
External Controls Division (KPE)
P.O. Box 481, Station "A"
Ottawa, Ontario
LIN 9K6

Phone: (613) 996-2387
Fax: (613) 996-9933

Returning Canadians who are re-entering the country with firearms which were previously acquired in Canada must provide proof to Customs that the firearms were exported and are now being re-imported.

New regulations have recently gone into effect regarding gun ownership and gun registration. Contact the Canadian Firearms Centre at 1-800-731-4000 for more information.



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IMPORTING ALCOHOL & TOBACCO PRODUCTS

As long as you meet the age requirements in the province or territory where you enter Canada, you can import certain quantities of alcoholic beverages and tobacco products duty and tax-free.

Please note that no alcoholic beverages can be transported on a moving van.

- 1.14 litres (40 ounces) of wine or liquor or 24 - 12 ounce cans or bottles of beer per person over legal age
- 200 cigarettes, 50 cigars or 400 grams of tobacco



IMPORTING CONTENTS OF BAR OR WINE COLLECTION

If you intend to import the contents of a bar or wine collection, you must contact the appropriate provincial or territorial Liquor Control Board authority before you ship these items so that you can pay the appropriate fees and assessments in advance. To obtain release of the shipment in Canada, you must produce proof that these duties and taxes have been paid.



IMPORTING PETS

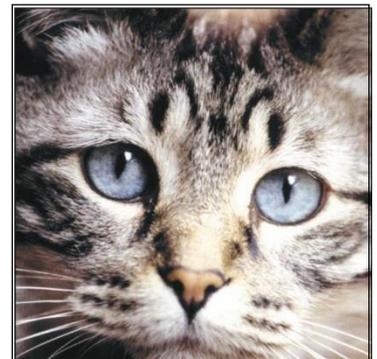
You can import domestic cats and dogs from the United States under the following conditions:

- Cats and dogs under 3 months of age do not require any documentation.
- Cats and dogs older than 3 months of age must have a certificate signed and dated by a veterinarian stating that animal has been vaccinated against rabies within the last three years.
- Veterinarian certificate must also identify animal by breed, age, sex, colouring and any distinguishing marks.



For other types of animals, you should check in advance with:

Agriculture and Agri-Food Canada
Animal Health Division
Ottawa, ON. K1A 0Y9
613-759-1000 or 1-888-732-6222



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IMPORTING PLANTS

There are some restrictions on the entry of plants in order to control potential carriers of insects and disease. Generally house plants from the United States can enter without phytosanitary certificates or permits.

House plants are defined as plants commonly recognized and grown indoors. Plants from Hawaii must be 'bare-root and free of soil'.

All other plants from the United States require a phytosanitary certificate from the U.S. Department of Agriculture and an import permit that Agriculture Canada has issued in advance.

For more information contact:

Agriculture and Agri-Food Canada
Food Production and Inspection Branch
Ottawa, ON. K1A 0Y9
1-877-493-0468 or 1-800-835-4486



ENDANGERED SPECIES

Customs Officers help Environment Canada administer the Convention on International Trade in Endangered Species. This convention restricts the trade and movement of specific animals, fish, birds, reptiles etc.

For more information contact:

Administrator
Convention on International Trade in Endangered Species
Canadian Wildlife Service
Environment Canada
Ottawa, ON, K1A 0E7
(819) 997-4491 or (819) 997-2800

