

RegAlert Update: Reminder – Gift Shipment Importations into Canada November 17, 2017

The shipping documentation must be clearly marked 'Unsolicited gift - not for resale' and include a detailed description of the item(s). The air waybill must also include a brief description of the contents (e.g., 'Gift shipment of books and men's cotton clothing').

The gift exemption for eligible gifts imported into Canada is **CAD\$60** or **less**, per gift, even if a single gift has more than one recipient (e.g., gift to a family). For shipments containing multiple gifts, each gift in the shipment must be clearly identified as one gift. If the gift is **worth more than CAD\$60**, the amount over CAD\$60 is subject to duties and taxes (e.g., if a relative send you a gift worth CAD\$200, you must pay any applicable duty plus the GST, HST or QST on CAD\$140).

The CAD\$60 exemption that's available for gifts **cannot** be combined with the general CAD\$20 exemption that's available on all items.