

## **Policy for issuing E99 (CBSA Report) and E29B (Temporary Admission Permit) for foreign vessels wintering in Canada**

The temporary importation of conveyances is subject to the payment of duties or taxes. Under specific conditions however, extensive repair work carried out in Canada on foreign vessels over the winter months can be permitted. As the CBSA will be enforcing this rule in the months to come, this note is meant to remind boat yard operators and vessel owners of the conditions required to carry out repair work on these vessels over the winter months in Canada.

- The vessels are not be left in Canada between visits without permission from CBSA through the issuance of an extension to the E99;
- The vessels are not to be used by Canadian residents;
- The vessels are not temporarily imported for any commercial purpose;
- The vessels are exported within the prescribed period;

The E99 cannot be extended beyond one year, period allowing for the boat yard or vessel owner to have the work completed. Vessels remaining in Canada after that period are no longer considered temporary imported and the appropriate duties and taxes must be paid.

The CBSA can grant an extension to that year and only up to a period up to six months if the vessel owner can show that it is impossible or impracticable to remove the vessel within the prescribed period. If the exception is granted, the CBSA must document the vessel on an E99 or an E29B with a deposit. Vessels that have remained in Canada over 18 months are subject to full duties and taxes unless exported by the date prescribed in writing the CBSA.

E99s cannot be issued to seasonal residents to allow them to keep their vessel in Canada after they leave. A seasonal resident that wishes to leave his-her vessel in Canada for repair at the end of the season must provide the CBSA the following for pre-approval:

- The work order with details of extensive repairs to be carried out;
- The yard completing the work;
- The expected completion date;
- A mandatory deposit through an E29B;

Vessel owners with a boat that has been on an E99s for over 18 months should contact the nearest CBSA office for advice on steps to follow.

- CBSA Halifax Marine – 902 426-2071
- CBSA Yarmouth Marine – 902 742-0880
- CBSA Sydney Marine – 902 564-7012