

How Much is That Doggy in the Window?

January 26, 2016

The Canada Border Services Agency (“CBSA”) see many cute puppies that are adopted by Canadian families. An issue for the CBSA is the value of the puppy. When Canadian families bring their little puppies across the border, they must declare the puppy to the primary CBSA officer and the amount they paid for the puppy. Common errors include undervaluing the puppy deliberately (in order to save duties and taxes), undervaluing the puppy by innocently forgetting the deposit, undervaluing the puppy by forgetting to add certain amounts paid to the breeder (such as shipping costs), forgetting the vet papers, etc.

When people deliberately undervalue the puppy, they are making 2 mistakes (1) not providing truthful information to the CBSA and (2) thinking that the CBSA have never seen a puppy before. As previously stated, the CBSA sees many puppies – and they know that most breeders charge a pretty penny for pure breed puppies. If you declare that the puppy was \$500, the CBSA will think you are undervaluing the puppy. \$500 is not a lot of money for a pure breed special breed puppy.

The CBSA will attempt to determine what is the correct value of the puppy. If the breeder has provided the puppy’s papers, the CBSA will look up that kennel/breeder on the Internet and find out what is the price they advertise. Many Canadian families find their puppies by searching the internet – so, it is a good place to find useful pricing information. The CBSA may also call the breeder ad ask them questions about the price charged for the puppy.

If the price of the puppy has been discounted because the puppy is a runt or if the puppy is a mutt or if the dog is just an small dog and not a puppy, please have this information documented by a vet or the breeder. It is better to have evidence to explain the low price.

Another common mistake is that the breeder provides an invoice for only the final payment of the puppy (rather than an invoice for the full price, including deposit and installment payments). If the final invoice is provided that does not include all amounts paid to the breeder, the CBSA will consider this to be an undervaluation.

Another common mistake is that the Canadian family declares the puppy and forgets to declare the puppy food, puppy toys, puppy blanket and puppy crate purchased when picking up the puppy. When the CBSA conducts an inspection of the vehicle, they often find purchases for the puppy. If the puppy’s things were purchased in Canada, be sure to have the sales receipt to prove that the crate and supplies were purchased in Canada.

If the CBSA believes that the value for duty is understated, the CBSA may seize the puppy and charge a penalty to return the puppy (and the puppy supplies). The penalty may be significant if the CBSA believes that the under-declaration was deliberate. If you have a NEXUS membership, that NEXUS card may be confiscated and cancelled.

The CBSA takes their puppy prices very seriously.

It is important to note that the CBSA charges a fee for an import inspection on a domestic dog. The inspection fee is \$30. If you are traveling with more than one pet, the inspection fee for each additional animal is \$5. Domestic dogs originating from the United States are subject to an import inspection but are exempt from inspection fees.

Dogs that are accompanied by their owners and are between three and eight months require a rabies vaccination certificate. Dogs less than three months do not require rabies certification. However, proof of the dog's age must be provided on request. The **rabies vaccination certificate** must:

- be written in English or French;
- be issued and signed by a licensed veterinarian;
- identify the animal (breed, sex, colour, and weight);
- state that the animal is vaccinated against rabies;
- indicate the date of vaccination;
- indicate the trade name and the serial number of the licensed vaccine; and
- specify the duration of immunity (otherwise, it will be considered valid for one year from the date of vaccination).

For more information about the Canadian Food Inspection Agency requirements for importing dogs please go the CFIA web-site.



Cyndee Todgham Cherniak
cyndee@lexsage.com
Mobile: (416) 389-8999

The Gooderham "Flatiron" Building
49 Wellington Street East, Suite 501
Toronto, Ontario M5E 1C9

Phone: 416-307-4168/416-760-8999
Main Office: 647-290-4249
Fax: 416-760-899

*LexSage Professional Corporation is approved by the [Law Society of Upper Canada](#)