COVID-19 Testing Requirement For Land Entries To Canada



As has almost become a weekly segment for the Moodys Tax blog, the following addresses new COVID-related requirements for entry to Canada.

In a previous blog, we provided guidance on the requirement that *all* international air passengers traveling to Canada must present a negative COVID-19 molecular polymerase chain reaction (PCR) test result prior to boarding. Yesterday, the Government of Canada announced these same restrictions will now also apply to ports-of-entry via *land* beginning <u>February 15, 2021</u>.

What type of COVID-19 test must be conducted'

The COVID-19 PCR test, which is also called a "viral test," must be performed.

An antibody COVID-19 test will not meet the requirements for entry. The PCR test result must be performed by a lab accredited by a government, professional association, or have obtained International Organization for Standardization (ISO) accreditation.

When must the land traveler's COVID-19 PCR test be conducted'

The COVID-19 PCR test must be conducted within seventy-two (72) hours prior to boarding a flight to Canada. This seventy-two (72) hour requirement is applies rigorously with no grace period.

What is acceptable evidence of a negative COVID-19 PCR test'

The traveler must have written or electronic proof of a negative COVID-19 PCR test conducted within seventy-two (72) hours prior to boarding.

Will proof of receiving a COVID-19 vaccine replace this test requirement'

While this is likely to be true at some point, receipt of the vaccine does not replace the COVID-19 PCR testing requirement.

Which travelers may be exempt from the testing requirement'

- Children under the age of five (5); and
- Emergency service providers.

Does this testing requirement replace other measures implemented by Canada to prevent the spread of COVID-19'

No, for now, this new COVID-19 PCR testing requirement does not replace the following key measures:

- ArriveCAN registration and completion;
- Fourteen (14) day quarantine requirement; and/or
- Alberta Pilot Program.

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