

AMPS CIRCULAR

Form Y50, *Reject Document Control*, and Related Penalties

The *Customs Act* creates an obligation to provide the Canada Border Services Agency (CBSA) with true, accurate, and complete information. Accordingly, if incomplete or inaccurate release requests or final accounting documents are submitted, the CBSA may apply a penalty under contravention C005. If a release request or final accounting package is submitted without the necessary permits, a penalty under contravention C071 may be applied.

Form Y50, *Reject Document Control*, and Contravention C071 (Failure to Provide Permit)

If a certificate, licence, permit, or general import permit number is missing when a release request is submitted, Form Y50 will be issued to the importer or broker to obtain the missing document. A penalty under contravention C071 will also be applied even if the permit is returned with Form Y50. However, no penalty will be issued if the importer or broker can supply International Trade Canada confirmation that a permit was approved before the release request was submitted.

Form Y50, *Reject Document Control*, and Contravention C005 (Information not True, Accurate, and Complete)

If any other required information is missing at the time of release, the CBSA will issue Form Y50 to give the importer or broker an opportunity to submit properly completed documents. No penalty will be issued if the importer or broker complies with the release request for true, accurate, and complete information satisfactorily. A penalty under contravention C005 may be issued if the importer or broker does not comply with the request.

The penalty under contravention C005 is the only one that will not be issued before the importer/broker has had an opportunity to correct an error. However, CBSA retains the right to issue both a Form Y50, to communicate with a business, and a penalty to encourage future compliance.

For more information on release requirements and the Y50 process, please refer to Customs Memorandum D17-1-4 Release of Commercial Goods.