

APPENDIX J

FORM B3, TYPE F – CODING INSTRUCTIONS FOR CONSOLIDATED ACCOUNTING DOCUMENTS

This appendix details the completion instructions for type F consolidated documents for goods released under the Courier Low Value Shipment Program.

For further details regarding this program, refer to Memorandum D17-4-0, *Courier/Low Value Shipment Program – Low Value Commercial Goods*.

The following are three types of acceptable formats.

(a) *Total Consolidation*

This accounting is a monthly summary of total duties and taxes.

Field No. 1 – Importer Name and Address

Indicate “Various” for the importer’s name and the broker or agent’s business number and import/export (RM) account in the space provided in the field “No.”

Field No. 2 – Transaction Number

Self-explanatory, as per Appendix B.

Field No. 3 – Type

Indicate “F.”

Field No. 4 – Office Number

Self-explanatory, as per Appendix B.

Field No. 5 – GST Registration Number

Leave blank.

Field No. 6 – Payment Code

Leave blank.

Field No. 7 – Mode of Transport

Indicate “2.”

Field No. 8 – Port of Unlading

Leave blank.

Field No. 9 – Total Value for Duty

Indicate amount in Canadian dollars, rounded to the nearest dollar.

Field No. 10 – Subheader Number

Indicate “1.”

Field No. 11 – Vendor Name and Number

Indicate “Various” and “UNY 12345” on a second line in the Name field and leave the Number field blank.

Field No. 12 – Country of Origin

Indicate “UNY” for goods entitled to tariff treatments “2” (Most-Favoured-Nation Tariff); “10” (United States Tariff); “12” (Mexico-United States Tariff); and “13” (Canada-Israel Agreement Tariff). For all other tariff treatments, indicate the country of origin. Show the three-digit alphabetic state code if the country of origin is the United States. Show the two-digit alphabetic code for other countries. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 13 – Place of Export

Indicate “UNY” for goods entitled to tariff treatments “2” (Most-Favoured-nation Tariff); “10” (United States Tariff); “12” (Mexico-United States Tariff); and “13” (Canada-Israel Agreement Tariff). For all other countries, indicate the country of export. Show the three-digit alphabetic state code if the country of export is the United States. Show the two-digit alphabetic code if the country of export is other than the United States. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 14 – Tariff Treatment

Indicate the tariff treatment code for the goods (duties and taxes must be calculated off entry using the appropriate tariff treatment). For a list of tariff treatment codes, see Appendix B, Field No. 14 – Tariff Treatment. Each new tariff treatment must be shown on a new subheader.

Field No. 15 – U.S. Port of Exit

Indicate “1001.”

Field No. 16 – Direct Shipment Date

Leave blank.

Field No. 17 – Currency Code

Indicate “CAD” (currency conversions are made off entry).

Field No. 18 – Time Limit

Leave blank.

Field No. 19 – Freight

Indicate “1.”

Field No. 20 – Release Date

Indicate the first day of the current month.

Field No. 21 – Line

Self-explanatory, as per Appendix B.

Field No. 22 – Description

Indicate “LVS.”

Field No. 23 – Weight in Kilograms

Indicate “1.”

Field No. 24 – Previous Transaction Number

Leave blank.

Field No. 25 – Previous Transaction Line

Leave blank.

Field No. 26 – Special Authority

Leave blank.

Field No. 27 – Classification Number

Use the dummy classification number “0000999900.”

Field No. 28 – Tariff Code

Leave blank.

Field No. 29 – Quantity

Show the number of consolidated shipments on this line.

Field No. 30 – Unit of Measure

Leave blank.

Field No. 31 – Value for Duty Code

Indicate “13.”

Field No. 32 – SIMA Code

Indicate “51” if the SIMA is applicable; otherwise, leave blank.

Field No. 33 – Rate of Customs Duty

Indicate “1.0” (duties and taxes must be calculated off entry using the appropriate duty rate).

Field No. 34 – Excise Tax Rate

Indicate “44.0” (excise tax must be calculated off entry using the appropriate rates).

Field No. 35 – Rate of GST

Indicate “39.0” (GST must be calculated off entry using the appropriate rate).

Field No. 36 – Value for Currency Conversion

Use “CAD” (currency conversions are made off entry).

Field No. 37 – Value for Duty

Use “CAD.”

Field No. 38 – Customs Duties

Indicate the customs duty amount.

Field No. 39 – SIMA Assessment

Show the total SIMA assessment payable, if applicable.

Field No. 40 – Excise Tax

Enter the total excise tax payable.

Field No. 41 – Value for Tax

Use “CAD.”

Field No. 42 – GST

Enter the total GST payable.

Field No. 43 – Deposit

Leave blank.

Field No. 44 – Warehouse Number

Leave blank.

Field No. 45 – Cargo Control Number

Leave blank.

Field No. 46 – Carrier Code at Importation

Leave blank.

Field No. 47 – Customs Duties

Enter the total customs duties payable.

Field No. 48 – SIMA Assessment

Enter the total SIMA assessment payable.

Field No. 49 – Excise Tax

Enter the total excise tax payable.

Field No. 50 – GST

Enter the total GST payable.

Field No. 51 – Total

Enter the total payable.

(b) Consolidation by Importer

Consolidation by importer is an alternative to the total consolidation method. It is a monthly accounting summarizing duties and taxes.

Field No. 1 – Importer Name and Address

Use actual business number or broker's/agent's business number and import/export (RM) account in the space provided in the field "No."

Field No. 2 – Transaction Number

Self-explanatory, as per Appendix B.

Field No. 3 – Type

Indicate "F."

Field No. 4 – Office Number

Self-explanatory, as per Appendix B.

Field No. 5 – GST Registration Number

Leave blank.

Field No. 6 – Payment Code

Leave blank.

Field No. 7 – Mode of Transport

Indicate "2."

Field No. 8 – Port of Unlading

Leave blank.

Field No. 9 – Total Value for Duty

Use "CAD" rounded to the nearest dollar.

Field No. 10 – Subheader number

Indicate "1."

Field No. 11 – Vendor Name and Number

Indicate "Various" and "UNY 12345" on a second line in the Name field and leave the Number field blank.

Field No. 12 – Country of Origin

Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other tariff treatments, indicate the country of origin. Show the three-digit alphabetic state code if the country of origin is the United States. Show the two-digit alphabetic code for other countries. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 13 – Place of Export

Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other countries, indicate the country of export. Show the three-digit alphabetic state code if the country of export is the United States. Show the two-digit alphabetic code if the country of export is other than the United States. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 14 – Tariff Treatment

Indicate the tariff treatment code for the goods (duties and taxes must be calculated off entry using the appropriate tariff treatment). For a list of tariff treatment codes, see Appendix B, Field No. 14 – Tariff Treatment. Each new tariff treatment must be shown on a new subheader.

Field No. 15 – U.S. Port of Exit

Indicate "1001."

Field No. 16 – Direct Shipment Date

Leave blank.

Field No. 17 – Currency Code

Indicate "CAD" (currency conversions are made off entry).

Field No. 18 – Time Limit

Leave blank.

Field No. 19 – Freight

Indicate "1."

Field No. 20 – Release Date

Indicate the first day of the current month.

Field No. 21 – Line

Self-explanatory, as per Appendix B.

Field No. 22 – Description

Indicate “LVS.”

Field No. 23 – Weight in Kilograms

Indicate “1.”

Field No. 24 – Previous Transaction Number

Leave blank.

Field No. 25 – Previous Transaction Line

Leave blank.

Field No. 26 – Special Authority

Leave blank.

Field No. 27 – Classification Number

Use the dummy classification number “0000999900.”

Field No. 28 – Tariff Code

Leave blank.

Field No. 29 – Quantity

Show the number of consolidated shipments on this line.

Field No. 30 – Unit of Measure

Leave blank.

Field No. 31 – Value for Duty Code

Indicate “13.”

Field No. 32 – SIMA Code

Indicate “51” if the SIMA is applicable; otherwise, leave blank.

Field No. 33 – Rate of Customs Duty

Indicate “1.0” (duties and taxes must be calculated off entry using the appropriate duty rate).

Field No. 34 – Excise Tax Rate

Indicate “44.0” (excise tax must be calculated off entry using the appropriate rates).

Field No. 35 – Rate of GST

Indicate “39.0” (GST must be calculated off entry using the appropriate rate).

Field No. 36 – Value for Currency Conversion

Use “CAD” (currency conversions are made off entry).

Field No. 37 – Value for Duty

Use “CAD.”

Field No. 38 – Customs Duties

Indicate the customs duty amount.

Field No. 39 – SIMA Assessment

Show the total SIMA assessment payable, if applicable.

Field No. 40 – Excise Tax

Enter the total excise tax payable.

Field No. 41 – Value for Tax

Use “CAD.”

Field No. 42 – GST

Enter the total GST payable.

Field No. 43 – Deposit

Leave blank.

Field No. 44 – Warehouse Number

Leave blank.

Field No. 45 – Cargo Control Number

Leave blank.

Field No. 46 – Carrier Code at Importation

Leave blank.

Field No. 47 – Customs Duties

Enter the total customs duties payable.

Field No. 48 – SIMA Assessment

Enter the total SIMA assessment payable.

Field No. 49 – Excise Tax

Enter the total excise tax payable.

Field No. 50 – GST

Enter the total GST payable.

Field No. 51 – Total

Enter the total payable.

(c) Special Authority Shipments

Shipments released under this program that are accounted for using a special authority number, specifically OICs and duty deferral, **must be accounted for separately**, either individually on a transaction-by-transaction basis or consolidated by importer. Multiple transactions using the same special authority for an importer can be combined into one line if the following information is equal for each transaction:

- Business Number, import/export account;
- Special Authority (OIC number);
- Classification Number;
- Tariff Treatment;
- Customs Duty Rate Input;
- Excise Tax Rate;
- Rate of GST.

In cases where one importer uses more than one special authority, the information can be consolidated into one entry with each special authority reported on a separate line on the entry.

Accounting is not necessary for shipments released under the *Courier Imports Remission Order* (CIRO).

Field No. 1 – Importer Name and Address

Use importer's business numbers and import/export (RM) account number in the space provided in the field "No."

Field No. 2 – Transaction Number

Self-explanatory, as per Appendix B.

Field No. 3 – Type

Indicate "F."

Field No. 4 – Office Number

Self-explanatory, as per Appendix B.

Field No. 5 – GST Registration Number

Leave blank.

Field No. 6 – Payment Code

Leave blank.

Field No. 7 – Mode of Transport

Indicate "2."

Field No. 8 – Port of Unlading

Leave blank.

Field No. 9 – Total Value for Duty

Use "CAD" rounded to the nearest dollar.

Field No. 10 – Subheader Number

Self-explanatory, see Appendix B.

Field No. 11 – Vendor Name and Number

Indicate "Various" and "UNY 12345" on a second line in the Name field and leave the Number field blank.

Field No. 12 – Country of Origin

Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other tariff treatments, indicate the country of origin. Show the three-digit alphabetic state code if the country of origin is the United States. Show the two-digit alphabetic code for other countries. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 13 – Place of Export

Indicate "UNY." for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other countries, indicate the country of export. Show the three-digit alphabetic state code if the country of export is the United States. Show the two-digit alphabetic code if the country of export is other than the United States. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 14 – Tariff Treatment

Self-explanatory, as per Appendix B.

Field No. 15 – U.S. Port of Exit

Indicate "1001."

Field No. 16 – Direct Shipment Date

Leave blank.

Field No. 17 – Currency Code

Indicate “CAD” (currency conversions are made off entry).

Field No. 18 – Time Limit

Leave blank.

Field No. 19 – Freight

Indicate “1.”

Field No. 20 – Release Date

Indicate the first day of the current month.

Field No. 21 – Line

Self-explanatory, as per Appendix B.

Field No. 22 – Description

Self-explanatory, as per Appendix B.

Field No. 23 – Weight in Kilograms

Indicate “1.”

Field No. 24 – Previous Transaction Number

Leave blank.

Field No. 25 – Previous Transaction Line

Leave blank.

Field No. 26 – Special Authority

Show the Order in Council number in this field.

Field No. 27 – Classification Number

Show the correct classification number as indicated in the *Customs Tariff*.

Field No. 28 – Tariff Code

Leave blank.

Field No. 29 – Quantity

Show the number of consolidated shipments on this line.

Field No. 30 – Unit of Measure

Leave blank.

Field No. 31 – Value for Duty Code

Indicate “13.”

Field No. 32 – SIMA Code

Indicate “51” if SIMA is applicable; otherwise, leave blank.

Field No. 33 – Rate of Customs Duty

Self-explanatory, as per Appendix B.

Field No. 34 – Excise Tax Rate

Self-explanatory, as per Appendix B.

Field No. 35 – Rate of GST

Self-explanatory, as per Appendix B.

Field No. 36 – Value for Currency Conversion

Use “CAD” (currency conversions are made off entry).

Field No. 37 – Value for Duty

Use “CAD.”

Field No. 38 – Customs Duties

Indicate the customs duty amount.

Field No. 39 – SIMA Assessment

Show the total SIMA assessment payable, if applicable.

Field No. 40 – Excise Tax

Enter the total excise tax payable.

Field No. 41 – Value for Tax

Use “CAD.”

Field No. 42 – GST

Enter the total GST payable.

Field No. 43 – Deposit

Leave blank.

Field No. 44 – Warehouse Number

Leave blank.

Field No. 45 – Cargo Control Number

Leave blank.

Field No. 46 – Carrier Code at Importation

Leave blank.

Field No. 47 – Customs Duties

Enter the total customs duties payable.

Field No. 48 – SIMA Assessment

Enter the total SIMA assessment payable.

Field No. 49 – Excise Tax

Enter the total excise tax payable.

Field No. 50 – GST

Enter the total GST payable.

Field No. 51 – Total

Enter the total payable.

EXAMPLE 1

Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)													
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR Various		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION Example 1/Exemple 1		 00000-589180543													
10 SUB HDR NO. N° DE SOUS-EN-TÊTE 1		11 VENDOR NAME - NOM DU VENDEUR Various UNY 12345		3 TYPE F		4 OFFICE NO. N° DE BUREAU 497		5 GST REGISTRATION NO. N° DE TPS UNY		6 PAYMENT CODE CODE DE PAIEMENT UNY		7 MODE OF TRANS. CODE DE TRANSP. 2		8 PORT OF UNLOADING CODE DE PORT DE DÉCHARGE 1001		9 TOTAL VFD - TOTAL DE LA VD 9584			
12 COUNTRY OF ORIGIN PAYS D'ORIGINE UNY		13 PLACE OF EXPORT LIEU D'EXPORTATION UNY		14 TARIFF TREATMENT TRAITEMENT TARIFFAIRE 2		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.U. 1001		16 U.S. PORT OF ENTRY BUREAU D'ENTRÉE DES É.U. 1		17 CTRY. CODE DE PAYS CAD		18 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE M		19 FREIGHT - FRET 1		20 RELEASE DATE - DATE DE LA MAINLEVÉE XX-12-01		RESERVED FOR CCRA USE RÉSERVÉ À L'USAGE DE L'AGENCE	

21 LINE LIGNE	22 DESCRIPTION DESIGNATION	23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMERO	25 LINE LIGNE	26 SPECIAL AUTHORITY AUTORISATION SPECIALE				
1	LVS / FFV	1							
27 CLASSIFICATION NO. N° DE CLASSEMENT	28 TARIFF CODE TARIFAIRE	29 QUANTITY QUANTITE	30 U-M	31 WFS CODE CODE DE LIGNE	32 SMA CODE CODE DE LIGNE	33 RATE OF CUSTOMS DUTY TAUX DE DROIT	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
0000999900	565	565	13	1.0	44.0	39.0	9584.40	500.00	
37 VALUE FOR DUTY VALEUR EN DOUANE	38 CUSTOMS DUTIES DROITS DE DOUANE	39 SMA ASSESSMENT COTISATION DE LMSI	40 EXCISE TAX TAXE D'ACCISE	41 VALUE FOR TAX VALEUR POUR TAXE	42 GST TPS				
9584.40	50.00	50.00	9684.40	500.00					

43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉPÔT		47 CUSTOMS DUTIES DROITS DE DOUANE 50.00	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		48 SMA ASSESSMENT COTISATION DE LMSI 0.00	
46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION		49 EXCISE TAX TAXE D'ACCISE 50.00	
50 GST TPS 500.00		51 TOTAL 600.00	

DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MAJUSCULES S.V.P.</small> OF Customs Brokers Ltd. <small>IMPORTER/AGENT - IMPORTATEUR/AGENT</small> DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX <i>D. Smith</i> <small>DATE SIGNATURE</small>	
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Canada

TOTAL CONSOLIDATION

This example shows a total consolidation of various importers' shipments under the broker's/agent's business number and import/export account and the generic classification number 0000999900.

EXAMPLE 2

Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)											
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION Example 2/Exemple 2													
10 SUB HDR NO. N° DE SOUS-EN-TÊTE 1		11 VENDOR NAME - NOM DU VENDEUR Various UNY 12345		3 TYPE F		4 OFFICE NO. N° DE BUREAU 454		5 GST REGISTRATION NO. N° DE TPS		6 PAYMENT CODE CODE DE PAIEMENT		7 MODE OF TRANS. TRANSM.		8 PORT OF UNLOADING PORT DE DÉCHARGEMENT 2		9 TOTAL WFO - TOTAL DE LA VD 16584	
12 COUNTRY OF ORIGIN PAYS D'ORIGINE UNY		13 PLACE OF EXPORT LIEU D'EXPORTATION UNY		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 2		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.U. 1001		RESERVED FOR COPIA USE RÉSERVÉ À L'USAGE DE L'AGENCE									
16 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE M		17 CTRY. CODE PAYS CAD		18 TIME LIMIT - DÉLAI XX-12-01		19 FREIGHT - FRET 1						20 RELEASE DATE - DATE DE LA MAINLEVÉE					
21 LINE LIGNE 1		22 DESCRIPTION LVS / FFV			23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES 1		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMÉRO 1		25 LINE LIGNE 1		26 SPECIAL AUTHORITY AUTORISATION SPECIALE						
27 CLASSIFICATION NO. N° DE CLASSEMENT 0000999900		28 TARIFF CODE TARIFAIRE 565		29 QUANTITY QUANTITÉ 565		30 U-M 13		31 SINA CODE CODE DE LIGNE 1.0		32 RATE OF CUSTOMS DUTY TAUX DE DROIT 44.0		33 E.T. RATE TAUX T.A. 39.0		34 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 11584.40			
35 VALUE FOR DUTY VALEUR EN DOUANE 11584.40		36 CUSTOMS DUTIES DROITS DE DOUANE 550.00		37 SINA ASSESSMENT COTISATION DE LMSI 50.00		38 EXCISE TAX TAXE D'ACCISE 12184.00		39 VALUE FOR TAX VALEUR POUR TAXE 3000.00		40 GST TPS 500.00							
21 LINE LIGNE 2		22 DESCRIPTION Screws / écrous			23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES 1		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMÉRO 1		25 LINE LIGNE 2		26 SPECIAL AUTHORITY AUTORISATION SPECIALE 98-1265						
27 CLASSIFICATION NO. N° DE CLASSEMENT 7318159039		28 TARIFF CODE TARIFAIRE 3		29 QUANTITY QUANTITÉ 3		30 U-M 13		31 SINA CODE CODE DE LIGNE 6.5		32 RATE OF CUSTOMS DUTY TAUX DE DROIT 0.0		33 E.T. RATE TAUX T.A. 7		34 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 3000.00			
35 VALUE FOR DUTY VALEUR EN DOUANE 3000.00		36 CUSTOMS DUTIES DROITS DE DOUANE 0.00		37 SINA ASSESSMENT COTISATION DE LMSI 00.00		38 EXCISE TAX TAXE D'ACCISE 3000.00		39 VALUE FOR TAX VALEUR POUR TAXE 210.00		40 GST TPS							
21 LINE LIGNE 3		22 DESCRIPTION Disks / Disques			23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES 1		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMÉRO 1		25 LINE LIGNE 3		26 SPECIAL AUTHORITY AUTORISATION SPECIALE 85-277						
27 CLASSIFICATION NO. N° DE CLASSEMENT 8524999090		28 TARIFF CODE TARIFAIRE 4		29 QUANTITY QUANTITÉ 4		30 U-M 13		31 SINA CODE CODE DE LIGNE 0.0		32 RATE OF CUSTOMS DUTY TAUX DE DROIT 0.0		33 E.T. RATE TAUX T.A. 7		34 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 2000.00			
35 VALUE FOR DUTY VALEUR EN DOUANE 2000.00		36 CUSTOMS DUTIES DROITS DE DOUANE 0.00		37 SINA ASSESSMENT COTISATION DE LMSI 0.00		38 EXCISE TAX TAXE D'ACCISE 2000.00		39 VALUE FOR TAX VALEUR POUR TAXE 140.00		40 GST TPS							
43 DECLARATION - DÉCLARATION I am D. Smith (613) 234-2345 PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. OF Customs Brokers Ltd. IMPORTER AGENT - IMPORTATEUR AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX DATE SIGNATURE		44 WAREHOUSE NO. - N° D'ENTREPÔT		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION		47 CUSTOMS DUTIES DROITS DE DOUANE 550.00		48 SINA ASSESSMENT COTISATION DE LMSI 0.00		49 EXCISE TAX TAXE D'ACCISE 50.00		50 GST TPS 850.00		51 TOTAL 1,450.00	

CONSOLIDATION BY BUSINESS NUMBER

This example shows a consolidation by business number. Note that within a business number it is also possible to consolidate by special authority number (two different Orders in Council are shown here). The remainder of this importer's shipments have been consolidated under the generic classification number 0000999900.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Entry, Accounting and Adjustment Policy Import Process Division Operational Policy and Coordination Directorate</p>	<p>HEADQUARTERS FILE –</p> <p>7580-0, 7580-1, 7600-1, 7640-1</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i> <i>Customs Act</i> <i>Excise Tax Act</i> <i>Excise Act</i> <i>Financial Administration Act</i> <i>Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977</i></p>	<p>OTHER REFERENCES –</p> <p>D1-7-1, D3-1-1, D3-6-1, D3-6-3, D3-6-5, D4-1-2, D4-2-1, D4-3-7, D7-4-1, D8-1-1, D8-2-8, D13, D14, D15, and D16 Series, D17-1-0, D17-1-1, D17-1-2, D17-1-3, D17-1-5, D17-1-6, D17-1-11, D17-4-0</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D17-1-10, September 16, 1997</p>	

Services provided by the Canada Customs and Revenue Agency are available in both official languages.

This Memorandum is issued under the authority of the Commissioner of Customs and Revenue.

