

MEMORANDUM D17-2-1/GST

Ottawa, January 1, 1991

SUBJECT

CODING OF ADJUSTMENT REQUEST FORMS

This Memorandum contains instructions for the completion of form B 2 (1990 version), Canada Customs Adjustment Request, for shipments released by Customs on or after January 1, 1991.

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Revised June 6, 1991

GUIDELINES AND GENERAL INFORMATION

Adjustment Request – Form B 2

1. This Memorandum is to be used as a guide by Customs personnel, agents, importers/owners and appellants of the United States who are involved in preparing and processing form B 2, Canada Customs – Adjustment Request.
2. Adjustment requests must be properly coded before they can be accepted for either manual or automated data processing. Information used to prepare these requests is obtained from B 3 accounting documents, invoices, and other sources, and is coded and placed in a designated area on the form B 2, referred to as a field.
3. Form B 2 is a document prepared to request an adjustment to an accounting document. Up to three different legislative issues may be addressed on a form B 2 provided that none of the legislative issues involves the *Special Import Measures Act* (SIMA).

Special Import Measures Act

4. Issues involving SIMA are not to be combined with other legislative issues on the same form B 2. Adjustment requests related to SIMA are to be sent directly to:

Director General
Anti-dumping and Countervailing Division

Department of National Revenue
Customs and Excise
Ottawa, Ontario
K1A 0L5

Attention: Central Index

Additional information regarding these requests is contained in Memorandum D14-1-3, Re-determination of Goods under the *Special Import Measures Act*.

5. The form B 2 may be used by a U.S. manufacturer, producer, exporter or the U.S. Government to request an adjustment pursuant to the *Special Import Measures Act*. In such cases, the U.S. appellant must complete, as a minimum, the following fields on the form B 2:

- (a) Importer Number/Name and Address (Field No. 1);
- (b) Original Transaction Number (Field No. 6);
- (c) Mail To (Field No. 10) – Since the form B 2 was originally designed for importers, and this field is intended to identify an importer’s agent, “Mail to” should be struck out and replaced with “U.S. Appellant Name and Address”;
- (d) Justification for Request;
- (e) Explanation; and
- (f) Declaration – The reference to “importer/agent” should be struck out and replaced with “U.S. Appellant”.

Diversions

6. The Department prefers that it be the importer who diverts goods under the provisions of section 88 of the *Customs Act*, who accounts for and pays any applicable duties on form B 2. However, the Department will accept a form B 2 from a purchaser of the imported goods who diverts the goods from their original use. In such cases, the normal completion instructions for a form B 2 are to be followed except that:

- (a) the purchaser’s name and address is to be shown in Field No. 10; and
- (b) the “As Accounted for” line(s) may be left blank except for Field No. 18 which must show the number of the B 3 classification line on which the goods were originally accounted for.

Refunds of GST

7. Customs will not refund the GST where a GST registrant or non-registrant has overpaid the GST when accounting for imported goods on a Canada Customs Coding Form B 3. To obtain a refund of the GST overpaid, non-registrants may:

- (a) submit to Customs, a form B 2, where a rebate of the GST by Excise cannot occur until Customs renders a related adjustment decision (i.e., a form B 2 requesting a refund of GST of \$7 should be submitted to Customs where this refund is dependent upon Customs rendering a decision under section 60 of the *Customs Act* to re-appraise the value of imported goods from \$200 to \$100); or
- (b) submit to Excise, without Customs rendering a related adjustment decision, a General Application for Rebate of Goods and Services Form, form GST 189, where an overpayment of GST occurred as a result of GST being paid on non-taxable goods.

Information and Documentation Requirements

8. To request an adjustment to an accounting document, an importer, agent or U.S. appellant must submit a completed B 2 Adjustment Request to Customs. The form B 2 is required in two copies:

- (a) the Customs copy, and
- (b) the Importer/Agent Receipt copy.

A third copy, the Customs security copy, is required where security is posted in lieu of payment of an amount in dispute. (A photocopy is acceptable.)

9. The B 2 Adjustment Request must be presented to Customs assembled in the following sequence:

- (a) the Customs copy,
- (b) the Importer/Agent copy and, where applicable, and
- (c) the Customs Security copy.

10. The required supporting documents must be attached to the Customs copy of the Adjustment Request.

11. It is in the best interest of those preparing forms B 2 and Customs personnel to ensure that documents presented to Customs are accurate. This allows Customs to expedite the processing of the adjustment request.

12. All information on adjustment request forms must be legible and all fields must be completed in accordance with the instructions contained in this Memorandum.

13. Appendix A, Form B 2 Coding Instructions and B 2 Format Examples and Explanations, as well as Appendix D, List of Codes, will assist in the completion of the B 2 Adjustment Request.

Blanket Form B 2

14. Form B 2 blanket requests may be used by an importer, agent or U.S. appellant to request adjustments to more than one accounting document provided that prior written authorization is obtained from the appropriate authority, as follows:

- (a) Anti-dumping and Countervailing Division Manager at Headquarters (the mailing address is provided in paragraph 4 of this Memorandum) for requests involving anti-dumping or countervailing duty under the *Special Import Measures Act*; or
- (b) regional Tariff Programs and Appraisal (TPA), Drawbacks, Refunds and Remissions (DRR) or Customs Assessment Manager (CAD) for all other requests.

15. When requesting authorization to use a blanket form B 2, the importer/agent must demonstrate that the blanket request will satisfy the following conditions:

- (a) administrative benefits (e.g., reduction in paper burden and processing time) accrue to both the Department and the importer/agent;
- (b) all the accounting documents being adjusted were presented in the same Customs region;
- (c) all requests cover exactly the same issue (e.g., re-determination of tariff classification, re-determination of origin, re-appraisal of value for duty, normal value, export price or amount of subsidy or export subsidy);
- (d) all accounting documents must cover shipments of goods from the same exporter to the same importer;
- (e) all accounting transactions which were released prior to January 4, 1993, must appear on a separate blanket B 2 from those transactions which were released after January 4, 1993.
- (f) a blanket form B 2 may not relate to accounting documents with respect to which the time limit for appeal, refund or diversion has expired;
- (g) all blanket forms B 2 must be supported by two copies of a detailed worksheet and a copy of the written authorization which permits the importer to use a blanket B 2 for the adjustment request submitted. The information to be shown on the worksheet will depend upon the issue being addressed. (See form B 2, examples 16-18, 21, 23 and 24 of Appendix A to this Memorandum.) The format of the worksheet and the number of accounting documents to be presented on a worksheet must be approved by the appropriate TPA/CAD Manager. The TPA/CAD Manager may restrict the number of accounting documents to be presented on an individual blanket request where the TPA/CAD Manager believes that, for the claim in question, inclusion of large numbers of accounting documents will delay the processing of the blanket request and the subsequent payment of a refund where applicable. In such cases, a large number of blanket requests can be subdivided into a smaller number of

blanket requests. In specific instances, a TPA/CAD Manager may request that certain types of adjustment requests be addressed on separate forms B 2 to aid processing;

(h) detailed worksheets must be completed by listing original transaction numbers in chronological order by date of final accounting and be grouped by month with subtotals for each month (to facilitate interest calculations). Only goods accounted for within the same calendar quarter can be documented on the same detailed worksheet. Therefore, more than one detailed worksheet may be required to be submitted with a blanket form B 2 request. Refer to Appendix A of this Memorandum, Field No. 7 – Date, for additional information; and

(i) in the case of requests for re-determination of origin where the United States Tariff Treatment is being claimed and the goods were imported prior to January 1, 1994:

(1) a valid copy of each exporter's certificate of origin (ECO) pertaining to the goods under review must accompany the request when the certificate covers a single shipment. However, when the same ECO covers multiple shipments of goods, it will only be necessary to submit the cover page and the relevant continuation sheet(s) of the ECO with the blanket B 2 request; and

(2) the importer/agent should claim on the same blanket request only those lines where the complete form B 3 classification line qualifies for the United States Tariff Treatment. Separate blanket requests should be submitted in instances where the request covers only a portion of the form B 3 classification line.

(j) in the case of requests for re-determination of origin where either the United States Tariff Treatment, Mexico Tariff Treatment, or Mexico-United States Tariff Treatment is being claimed and the goods were imported after January 1, 1994:

(1) a valid copy of each NAFTA Certificate of Origin pertaining to the goods under review must accompany the request when the certificate covers a single shipment. However, when the same NAFTA Certificate of Origin covers multiple shipments of goods, it will only be necessary to submit the cover page and the relevant continuation sheet(s) of the NAFTA Certificate of Origin with the blanket B 2 request; and

(2) the importer/agent should claim on the same blanket request only those lines where the complete form B 3 classification line qualifies for either the United States Tariff Treatment, Mexico Tariff Treatment, or Mexico-United States Tariff Treatment. Separate blanket requests should be submitted in instances where the request covers only a portion of the form B 3 classification line.

Printing of Forms B 2

16. Customs prints forms B 2 on white paper in brown ink. Companies may privately print forms B 2 provided they comply with the conditions outlined in Memorandum D17-1-11, Private Printing Policy and Procedures.

APPENDIX A

APPENDIX A

FORM B 2 CODING INSTRUCTIONS AND B 2 FORMAT EXAMPLES AND EXPLANATIONS

FORM B 2 CODING INSTRUCTIONS

The fields of form B 2 and those fields appearing on the detailed worksheet(s) attached to a blanket form B 2 must be completed in accordance with the following instructions except for:

- (a) clerical/typographical error requests; and
- (b) importer name/number change requests.

Refer to Example 19 of this Appendix for form B 2 completion instructions for clerical/typographical error requests, and refer to Example 1 of Appendix A of Memorandum D17-2-3, Importer Name/Number Changes, for form B 2 completion instructions for importer name/number changes.

Field No. 1 – Importer Number/Name, Address

Indicate the importer number, name and address including correct postal code on the first page of all forms B 2. If the form B 2 has two or more pages, complete only on the first page. Must be the same as indicated on the original accounting document.

Field No. 2 – Transaction Number

This number is 14 digits in length and is comprised of the following:

- (a) the first five digits represent the account security number of the importer/agent who is presenting the adjustment request;
- (b) the next eight digits represent a number assigned by the importer/agent; and
- (c) the last digit is a check digit calculated using a formula provided by Customs (refer to Appendix B to this Memorandum).

Show the transaction number on all copies of the form B 2 and on the first page of any supporting documents. Any importer/agent who has an account security number with release prior to payment privileges must submit all adjustment documentation with the transaction number bar-coded on the first page of the Customs office copy of the form B 2, as a minimum. (Refer to Appendix E to this Memorandum for bar code specifications.) The typed or clearly annotated transaction number must also appear on all remaining pages of the form B 2 and the first page of any supporting documentation.

Those importers/agents who do not have an account security number with release prior to payment privileges may submit un-numbered adjustment documents to which Customs will apply a bar-coded transaction number. Alternatively, these importers/agents may submit adjustment documents containing bar-coded transaction numbers provided that they:

- (a) obtain a five digit identification number by writing to:

Department of National Revenue
Customs and Excise
Entry, Postal and Appraisal Division
5th floor, Connaught Building
Ottawa, Ontario
K1A 0L5

- (b) prepare bar-coded transaction numbers using the check digit calculation described in Appendix B to this Memorandum and the bar code specifications described in Appendix E to this Memorandum. The identification number becomes the first five digits of the transaction number.

The transaction number used for the form B 2 may be selected from the same series of numbers used for form B 3 accounting transactions provided the number has not been used.

The account security number used with the form B 2 transaction number does not have to be the same as the one used with the corresponding B 3 transaction number.

In the event a B 2 request is cancelled, the claimant must use a new transaction number if the request is re-submitted. The transaction number must not be duplicated for a six-year period plus the current calendar year.

Field No. 3 – GST Registration No.

Complete on all forms B 2 where the importer has been assigned a GST registration number. If the form B 2 has two or more pages, complete only on the first page. Show the nine-character numeric GST registration number assigned to the importer identified in Field No.1.

Field No. 4 – Page

Must be completed on each page of the form B 2, including single page requests, numbered in sequence starting with 1.

The “of” portion of the page number may be left blank.

Field No. 5 – Office Number

Must be completed on all forms B 2. Show the Customs office code number used on the B 3 accounting transaction.

If the form B 2 has two or more pages, complete only on the first page. For blanket requests, show “VAR” unless all accounting documents are from the same Customs office. When showing “VAR”, provide the specific Customs office code numbers on the detailed worksheet(s) attached to a blanket B 2 form. A Customs office code number must be shown for each original B 3 transaction number.

Field No. 6 – Original Transaction Number

Must be completed on the first page of all forms B 2. Show the transaction number assigned to the original accounting document for which a request is being made.

If the adjustment is a blanket request, show “VAR”. Provide specific transaction numbers in chronological order by date of final accounting on the detailed worksheet(s) attached to the blanket request. Refer to Field No. 7 – Date, for additional information.

When a form B 2 is presented to report a diversion, show the original B 3 transaction and classification line numbers affected by the diversion. Subject to the appropriate regional TPA/CAD Manager’s prior approval, a representative B 3 transaction and classification line number or a departmentally assigned transaction number will be accepted, provided the TPA/CAD Manager is satisfied that it is not feasible to provide the original B 3 transaction and line number affected by the diversion.

Field No. 7 – Date

Must be completed on the first page of all forms B 2. Show “VAR” if adjustment is a blanket request. When showing “VAR”, provide the date of final accounting for each B 3 on the detailed worksheet(s) attached to the blanket form B 2. For shipments duty paid at termin allocations, show the date that appears in the “Accounting Date” field of the K 84 notice or statement, or, in the case of cash transactions, show the date appearing in the “Statement Date” field of the Detailed Coding Statement (DCS). For shipments duty paid at non-terminal locations or for recovery mode accounting documents, show the “date stamp” date that appears on the B 3 receipt copy.

Enter YY MM DD (year, month, day).

Field No. 8 – Date Received

For Customs use only.

Field No. 9 – Subheader No.

Complete to show:

- (a) NS when a new subheader is being requested (e.g., moving classification line 1 from subheader 1 to a new subheader in order to change the tariff treatment from MFN to UST); or

(b) the number of the current subheader when requesting a change in the information shown in Field Nos. 12-17 for the most recent transaction, form B 3 or previous DAS (e.g., to change the country of origin from Germany to the United States in Field No. 12); or

(c) the number of the subheader to which a classification line or portion of one is being moved (e.g., moving a portion of classification line 1 from subheader 1 to subheader 2 in order to change the tariff treatment from MFN to UST).

This information must be shown on the detailed worksheets for B 2 blanket requests.

Field No. 10 – Mail to

Must be completed on the first page of each form B 2 only if the mailing address differs from the address shown in Field No. 1. When completed, show the name and address including correct postal code of the individual to whom the DAS (and refund cheque, if applicable) is to be mailed.

If the “Mail to” field contains a name other than the importer’s and the name is not a licensed Customs broker, the Department requires that a letter from the importer be attached to the form B 2 authorizing the Department to mail to the agent refund cheques made payable to the importer. The letter of authorization must be attached to the form B 2 or the request will be rejected. However, where the declaration box of the form B 2 clearly indicates the importer’s name and the form B 2 is signed by the importer, the Department will not require an authorization letter.

Field No. 11 – Security No.

Complete only if security is being posted. When a security bond has been posted for an amount in dispute (not to be confused with security posted for release prior to payment), indicate the number on the bond; when cash or certified cheque is used as security, Customs will place the K 21 receipt number in this field. If a bond was posted for an amount in dispute with Customs for a previous related adjustment request, indicate “on file” after the security number.

In situations where an amount owing is partly covered by security and the remainder paid by cash, the bond number must be quoted.

Field No. 12 – Country of Origin

Complete only if:

(a) a new subheader is being requested, or

(b) the country of origin is being changed from the most recent transaction (i.e., form B 3 or previous DAS).

Show the International Data Code (ISO) for the country of origin (e.g., Canada – CA, USA – US). Refer to the list of country codes in Appendix D to this Memorandum, List No. 1.

Each new country must be shown on a new subheader.

Field No. 13 – Place of Export

Complete only if:

(a) a new subheader is being requested, or

(b) the country of export is being changed from the most recent transaction (i.e., form B 3 or previous DAS).

For goods exported from the United States, show the three digit alphabetic state code of the new state when the state of export is being changed.

This field is to be left blank when the foreign trade zone code is changed.

Show a two digit alphabetic State code prefixed by U if the country of export is the United States. Show the two digit alphabetic ISO country code if the country of export is other than the United States. Refer to the list of country codes in Appendix D to this Memorandum, List No. 1.

Each new country or US state must be shown on a new subheader.

Field No. 14 – Tariff Treatment

Complete only if:

- (a) a new subheader is being requested, or
- (b) the tariff treatment is being changed from the most recent transaction (i.e., form B 3 or previous DAS).

Use one of the following codes:

Tariff Treatment	Code
British Preferential Tariff	1
Most-Favoured-Nation Tariff	2
General Tariff	3
Australian Trade Agreement	4
New Zealand Trade Agreement	5
Caribbean Countries Trade Agreement	7
Least Developed Developing Nations Tariff	8
General Preferential Tariff	9
United States Tariff	10
Mexico Tariff	11
Mexico-United-States Tariff	12

The use of code 10 for United States Tariff Treatment, code 11 for Mexico Tariff Treatment or code 12 for Mexico-United States Tariff Treatment for goods imported after January 1, 1994 is permissible only under two circumstances. The first and most common situation is when the importer/owner is making a declaration that the imported goods originate and that the importer/owner is in possession of a valid NAFTA Certificate of Origin which covers the goods being imported. The second situation is when the importer/owner is importing certain non-originating textile goods under a Tariff Preference Level and has a statement certifying that the goods have met the conditions set out in the *Textile and Apparel Extension of Benefit Order*. Deliberate use of these codes when the goods are not entitled to such tariff treatments may result in enforcement action.

Each new tariff treatment must be shown on a new subheader.

Refer to the *Customs Tariff* for information on the applicability of the aforementioned tariff treatments.

Field No. 15 – Direct Shipment Date

Complete only if:

- (a) a new subheader is being requested, or
- (b) the direct shipment date is being changed from the most recent transaction (i.e., form B 3 or previous DAS).

Complete on the first page of each subheader if the currency code is other than Canadian dollars. May be left blank if the currency code is Canadian dollars.

Show MM DD (Month, Day).

Each new date must be shown on a new subheader.

Field No. 16 – Currency Code

Complete only if:

- (a) a new subheader is being requested, or

(b) the currency code is being changed from the most recent transaction (i.e., form B 3 or previous DAS).

The International Data Codes (ISO) must be used (e.g., French Franc = FRF). Refer to the list of currency codes in Appendix D to this Memorandum, List No. 1.

Each new currency must be shown on a new subheader.

Field No. 17 – Time Limit

Complete only if:

(a) a new subheader is being requested, or

(b) the time limit is being changed from the most recent transaction (i.e., form B 3 or previous DAS).

When adjustments are requested to 1/60th and 1/120th transactions, the total amount of elapsed time plus any requested extensions must be shown in months. When goods which were accounted for on a 1/60th or 1/120th basis are being entered for consumption, this field is to be left blank.

Each new time limit must be shown on a new subheader.

Show the complete time limit according to the format in the examples below:

Time Limit	Shown As
1 week	1 W
30 days	30 D
1 month	1 M
60 days	60 D
2 months	2 M
90 days	90 D
3 months	3 M
1 year	1 Y or 12 M
2 years	2 Y or 24 M
15 years	15 Y

Field Nos. 18 to 36 – As Accounted For

Complete these fields exactly as they appear on the most recent transaction (i.e., form B 3 or previous DAS) for each classification line being adjusted. When presenting a blanket request, provide:

(a) on the form B 2: the description, classification number, value for duty code, customs duty rate, GST code/rate, and where applicable, unit of measure, tariff code, and the excise tax rate; and

(b) on the attached detailed worksheet(s), the subheader number, where applicable (refer to the completion instructions for Field No. 9 – subheader for more information), the line, quantity (only for blanket refunds and blanket origin re-determinations), value for currency conversion, value for duty, customs duty, excise tax and GST.

In instances where a blanket request relates to a “SIMA Assessment”, i.e., anti-dumping or countervailing duty, notwithstanding the above paragraph or other specific instructions regarding Field Nos. 18 to 36, provide:

(a) on the form B 2: the description, classification number, tariff code (where applicable), SIMA code, SIMA assessment line amounts and SIMA total, GST, and amount due (Receiver General or Claimant); and

(b) on the attached detailed worksheet(s): Customs office no., date of original B 3 transaction, original transaction number, the line no., SIMA assessment (anti-dumping or countervailing duty), GST, and normal value and export price if these are being contested.

Field Nos. 18 to 36 – As Claimed

Complete these fields as described below.

Field No. 18 – Line

Must be completed on each classification line. The line number from the original B 3 transaction or the line number assigned by Customs for a new line or split line on a previous adjustment to the same transaction must be used.

If a classification line from the original accounting document or adjustment document is split into two or more lines, the line from which the split is being created should be quoted. For example, if classification line number 1 is the parent line (line being split), “1/SL” should be quoted in the Line No. field of each “as claimed” line which is derived from line 1, and a new line number will be assigned by Customs. Split lines are created when a classification line must be split into two or more sections (e.g., when an adjustment issue applies only to a portion of a classification line).

Leave blank if the adjustment is a blanket request. The corresponding line number from the original form B 3, or the line number assigned by Customs for new lines or split lines on a previous adjustment to the same transaction must be shown on the detailed worksheet(s) attached to the blanket request.

Field No. 19 – Description

Must be completed on all classification lines.

Show an accurate description of the goods.

Include tariff code description, if applicable.

All references, such as D Memorandum numbers, value and classification ruling numbers, import permit numbers, etc., are to be shown here.

When more than one date of diversion applies, show the date in the description field of the appropriate classification line.

Field No. 20 – Special Authority

Complete on all classification lines, if applicable.

Leave blank on any classification line where an Order in Council other than a Remission Order reduces or removes duties on specified goods (e.g., an Order in Council creating a new code).

When the owner is authorized by Order in Council to import goods under special conditions, the Order in Council number is to be shown in this field.

Show the number in the formats indicated below:

(a) Orders in Council submitted to the Governor in Council by Treasury Board: e.g., Order in Council number P.C. 1973-1/82, January 9, 1973 must be shown as: 73-1-82.

(b) Orders in Council submitted to the Governor in Council by the department concerned: e.g., Order in Council number P.C. 1970-1835, October 21, 1970 must be shown as: 70-1835.

(c) There are two ways of coding this field for the Machinery Program:

(1) Leave blank when the accounting document refers to goods that have been determined to be not available from Canadian production and are listed in Column 1 of Schedule I of Memorandum D8-5-1. For further information refer to Field No. 22 – Tariff Code.

(2) When the accounting document refers to goods listed on an approved application for remission, show for example: 82-347-11-01-1.

82 represents the year

347 represents the Order in Council number

- 11** represents the Machinery Board number
- 01** represents the line number
- 1** represents the type of goods, i.e., machine or parts

If machines or other articles named in the body of the approved application are the goods imported, the code to be shown is 1. If parts covered by the provision for “replacement parts therefore” in the Notice of Remission at the bottom of the application are the goods imported, the code is 0. With respect to a minimum payment, the code is 9.

(For further details regarding the aforementioned formats, refer to Memorandum D8-5-1.)

(d) Inward Processing Program, e.g., 87-016V0001.

(For further information, refer to Memorandum D7-3-1, Inward Processing Program.)

If the Order in Council number contains an oblique stroke (/), this must be shown as a hyphen (-). For example Order in Council number 67-23/261 must be shown as: 67-23-261.

Where a form B 2 for goods covered by an Order in Council contains two or more lines of calculations and several classification numbers, the Order in Council number must be shown again with each new classification line.

In any case where an Order in Council is amended, the original Order in Council number must be quoted in this field. That is, the number of the amending Order is to be ignored.

The benefits of the United States Tariff and the Mexico Tariff may, pursuant to the *Textile and Apparel Extension of Benefit Order*, be extended to certain textile and apparel goods which are cut and sewn or otherwise assembled (or woven or knit) in the United States or Mexico from fabric (or yarn or fiber) produced or obtained in a non-NAFTA country. When accounting documents are presented for such goods, the special authority number 61-3-62 must be shown. In the event an Order in Council applies to these goods, the number for that Order would take precedence over the special authority number 61-3-62 used to identify the textile or apparel goods referenced above.

Field No. 21 – Classification Number

Must be completed on all classification lines. Show the correct classification number as indicated in the *Customs Tariff* for each commodity being adjusted.

The first six digits represent the International Harmonized System Code, the seventh and eighth digits are sub-divisions for Customs purposes and the remaining two digits represent a statistical suffix.

Decimal points must be placed after the fourth, sixth and eighth digits. (e.g., 1234.56.78.90)

Field No. 22 – Tariff Code

Complete on all types of form B 2 if the conditions specified in the code description in the *Customs Tariff* are applicable, or complete this field in accordance with Column 1 of Schedule I of Memorandum D8-5-1 for machinery and equipment that are not available from Canadian production and have been granted relief of duty under the Machinery Program.

Where both a tariff code and an Order in Council (refer to Field No. 20) are necessary to eliminate or reduce the effective rate of duty, both Field Nos. 20 and 22 must be completed.

Field No. 23 – Quantity

Must be completed on all classification lines in the unit of measure required by the *Customs Tariff* except machinery remission minimum payment lines. If a quantity is required for excise tax rates in a unit of measure different from that specified in the *Customs Tariff*, the non-tariff quantity should be indicated on the next B 2 “as claimed” line. Line number must not be completed for the second detail line.

If only one quantity applies to a classification number, it must be shown on the first detail line. However, this quantity may be repeated on subsequent detail line(s).

Leave blank if no unit of measure is applicable from the *Customs Tariff* or to any excise tax rates.

In the case of blanket requests, quantities are only required for refund and re-determination of origin requests, and must be shown on the detailed worksheet(s).

Field No. 24 – Unit of Measure

Complete on all classification lines as specified in the *Customs Tariff* (except machinery remission minimum payment lines). If a unit of measure is required for excise tax that is different from that specified in the *Customs Tariff*, the non-tariff unit of measure should be completed on the next B 2 “as claimed” line. Line number must not be completed for the second B 2 line.

As a result of *Customs Tariff* requirements, only metric alphabetic codes can be used. Refer to unit of measure codes in Appendix D to this Memorandum, List No. 2.

Leave blank if no unit of measure is applicable from the *Customs Tariff* or to any excise tax rates.

Field No. 25 – Value for Duty Code

Complete on each classification line except if the classification line is a machinery remission minimum payment line.

Use a combination of one of the 1st digit code numbers and one of the 2nd digit code numbers to indicate the basis on which the value for duty was determined.

1st digit

code no.

(relationship)

Explanation

- | | |
|---|---|
| 1 | The vendor and purchaser are not related firms as defined in subsection 45(3) of the <i>Customs Act</i> . |
| 2 | The vendor and purchaser are related firms as defined in subsection 45(3) of the <i>Customs Act</i> . |

2nd digit

code no.

(valuation

method used)

Explanation

- | | |
|---|---|
| 3 | Price paid or payable without adjustments (section 48 of the <i>Customs Act</i>) |
| 4 | Price paid or payable with adjustments (section 48 of the <i>Customs Act</i>) |
| 5 | Transaction value of identical goods (section 49 of the <i>Customs Act</i>) |
| 6 | Transaction value of similar goods (section 50 of the <i>Customs Act</i>) |
| 7 | Deductive value of imported goods (section 51 of the <i>Customs Act</i>) |
| 8 | Computed value (section 52 of the <i>Customs Act</i>) |
| 9 | Residual method of valuation (section 53 of the <i>Customs Act</i>) |

Special Note: If a used goods rate of duty advance is applicable, code “1” must be prefixed to the VFD code.

Example: If the vendor and purchaser are related firms and the value for duty is the transaction value of similar goods, code 26 is shown. If the used goods advance applies, code 126 is shown.

Field No. 26 – SIMA Code

Complete if a SIMA amount is shown in Field No. 33.

Identify the type of SIMA assessment applicable to the goods imported as well as the mode of payment in the following manner:

(a) The first digit will be the SIMA assessment type, i.e.:

1 – goods are **not** subject to an assessment of anti-dumping duty, countervailing duty, or provisional duty under SIMA, or a Surtax Order or a Surcharge Order under the *Customs Tariff*;

2 – goods are covered by an undertaking under SIMA;

3 – goods are provisionally entered under SIMA;

4 – goods are subject to a Canadian International Trade Tribunal finding: the assessment results in NO amount of anti-dumping duty or countervailing duty being payable;

5 – goods are subject to a Canadian International Trade Tribunal finding and/or a Surtax Order and/or a Surcharge Order: anti-dumping duty and/or countervailing duty and/or a surtax and/or a surcharge is payable.

(b) The 2nd digit will indicate a nil assessment or the payment mode, i.e.:

0 – nil payment;

1 – cash;

2 – bond.

Field No. 27 – Customs Duty Rate

Complete on each classification line if a rate of customs duty is applicable.

Where both percentage and specific duties apply, the percentage rate of duty is shown on the first detail line. The specific rate of duty is shown on the next detail line. Line number must not be completed for the second detail line.

If an additional rate of duty equivalent to an excise duty is applicable, show this rate of duty on the next detail line in this field. Line number must not be completed for this line.

The format must be as shown in the following examples:

Rate(s)	Shown As
Free	Free, any combination of zeros or blank
.1%	.1
20%	20 or 20.0
22 1/2%	22.5
2/3 ct. (¢)	.00666
9/10 ct. (¢)	.009
1 ct. (¢)	.01
1 1/2 cts. (¢)	.015
1-3/5 cts. (¢)	.016
1-3/4 cts. (¢)	.0175
10 cts. (¢)	.10
25.799 cts. (¢)	.25799
\$1.03915	1.03915
\$1.50	1.50
\$25.00	25. or 25.00

60% and \$2.00	60 or 60.0 (percentage rate)
	2. or 2.00 (specific rate)
22 1/2% and 22.5 cts. (¢)	22.5 (percentage rate)
	.225 (specific rate)

Field No. 28 – Excise Tax Rate

If applicable, complete on each classification line either with an excise tax rate or an excise tax exemption code.

Where an exemption code is applicable, complete this field using numbers listed in Appendix D to this Memorandum.

If excise tax is not applicable, leave this field blank.

Commodities with different excise tax rates or exemption codes must be coded on separate classification lines.

Where excise tax is payable, show the rate in the same format as the following examples:

Rate(s)	Shown As
4¢ per hundred	.04
20¢ per pack	.20
1.79¢ per litre	.0179
21.47¢ per litre	.2147
44.72¢ per litre	.4472
01.5¢ per litre	.015
10.27¢ per 5 units	(or fraction thereof)
20.54 (20.54 per thousand)	In this case, the unit of measure code (Field No. 24) must be MIL and the quantity (Field No. 23) shown in units of 1000.
\$6.254 per kilogram	6.254
10¢ each	.10
10% of the total of the value for duty, customs duties and the SIMA assessment	10.00
20 1/2% of the total of the value for duty, customs duties and the SIMA assessment	20.50
10% of the total of the value for duty, customs duties and the SIMA assessment over \$50.00	10.00
\$100.00 per air conditioner, installed in a vehicle which is not subject to excise tax on the weight	100.00
Various rates on motor vehicles subject to excise tax	30.00
on air conditioners, different vehicle weights, or both conditions combined.	100.00
A new classification line	130.00

is required	180.00
for each condition, etc.	230.00

Note: Goods subject to excise tax may not be combined on the same classification line with goods not subject to excise tax.

Field No. 29 – GST Rate

Complete with either a GST rate or an exemption code on the first detail line of each classification line.

Where the GST is payable, show the rate as 7 or 7.0.; where the GST is not payable, show the appropriate exemption code.

Where an exemption code is applicable, complete this field using code numbers listed in Appendix D to this Memorandum.

Rule 5(b) of the CCC Explanatory Notes reads as follows:

“Subject to the provisions of rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use”.

In the latter cases, packing is either non-taxable under the same code as the goods which it contains or taxable if the goods are subject to GST. Therefore, importers/brokers should ensure that each line accounting for the goods is followed by the relevant packing line using the same GST rate or exemption code if applicable.

Field No. 30 – Value for Currency Conversion

Complete on each classification line except if the classification line is a machinery remission minimum payment line.

Show this amount in the currency specified on the invoice.

If the adjustment is a blanket request, leave blank and provide the value for currency conversion on the detailed worksheet(s) attached to the blanket request.

Show the amount in dollars and cents separated by a decimal point. For example \$1,000.00 is shown as 1000.00.

For assistance in determining the amount to be shown in this field, consult the D13 series of directives.

Field No. 31 – Value for Duty

Complete on each classification line by multiplying the value for currency conversion by the exchange rate.

Show the value for duty in Canadian dollars separated by a decimal point. For example \$96.00 is shown as 96.00.

Calculations must be made to the cent.

If the adjustment is a blanket request, leave blank and provide the value for duty on the detailed worksheet(s) attached to the blanket request.

Field No. 32 – Customs Duties

Complete on all classification lines if customs duty is applicable.

Show the amount of customs duty (not including provisional, anti-dumping or countervailing duty) payable in dollars and cents separated by a decimal point. For example \$105.00 is shown as 105.00 and \$123.84 as 123.84, etc.

When a percentage rate of duty applies, duty is obtained by multiplying the rate by the value for duty. When a specific rate of duty applies, duty is obtained by multiplying the rate by the quantity. Leave blank if the adjustment is a blanket request. Provide customs duty amounts on detailed worksheet(s) attached to the blanket request.

Sight deposits, if applicable, are to be shown on a separate detail line in this field.

Note: Special calculations may apply if a remission is applicable.

Field No. 33 – SIMA Assessment

Complete on all B 2 requests if an amount of surtax, provisional, anti-dumping or countervailing duty is being adjusted, or is payable.

When goods are subject to surtax (refer to Memoranda D16 series), provisional/anti-dumping duty (refer to Memoranda D14 series) or countervailing duty (refer to Memoranda D15 series), show the amount in dollars and cents separated by a decimal.

Note: These duties form part of the value for the calculation of excise tax and GST, except if provisional duty is deferred by bond.

Field No. 34 – Excise Tax

Complete on each classification line if an excise tax is applicable.

Where an ad valorem rate applies, multiply the excise tax rate by the total of the value for duty plus customs duties plus any SIMA assessment and show the total amount in this field.

When a specific rate applies, calculate excise tax by multiplying the quantity times the excise tax rate.

Leave blank if the adjustment is a blanket request. Provide excise tax amounts, where applicable, on the detailed worksheet(s) attached to a blanket request.

Note: Special calculations may apply if a remission is applicable.

Field No. 35 – Value for Tax

Complete on each classification line if:

- (a) GST is payable; or
- (b) GST may be rebated by Excise to a non-registrant as a result of Customs rendering a related adjustment decision (e.g., are-determination of tariff classification decision under section 60 of the *Customs Act* which lowers the tariff rate from 9.2 per cent to 6.8 per cent).

Add the value for duty plus customs duties plus any SIMA assessment plus any excise tax and show the total amount in this field.

Show the amount in dollars and cents separated by a decimal point. For example, \$1056.00 is shown as 1056.00.

Field No. 36 – GST

Complete on each classification line if:

- (a) GST is payable; or
- (b) GST may be rebated by Excise to a non-registrant as a result of Customs rendering a related adjustment decision (e.g., a re-appraisal decision under section 60 of the *Customs Act* which lowers the value for duty from \$100 to \$50).

Calculate the GST to the cent by multiplying the rate of GST by the Value for Tax.

Show the amount of GST, if any, in dollars and cents separated by a decimal point.

Note: Special calculations may apply if a remission is applicable. Refer to the format examples in this Appendix.

Field No. 37 – Docs Attached

Complete this field with a check mark if supporting documentation is attached, otherwise leave blank.

Field No. 38 – Customs Duties

Complete on all forms B 2 if customs duties are payable or receivable.

If customs duties are payable, show a negative sign in front of the amount shown in this field.

If there is no customs duty payable, or receivable, leave blank or show any combination of zeros.

To obtain total duty, calculate the difference between the “as accounted for” and “as claimed” amounts shown in Field No. 32 and include any sight deposit amount.

Show the total in dollars and cents separated by a decimal.

If the form B 2 has two or more pages, complete this field only on the last page.

Field No. 39 – SIMA Assessment

Complete on all forms B 2 if a SIMA Assessment amount is payable or receivable.

If a SIMA Assessment is payable, show a negative sign in front of the amount shown in this field.

To obtain total SIMA assessment, calculate the difference between the “as accounted for” and “as claimed” amounts shown in Field No. 33, unless the amount is deferred by bond as designated by SIMA Assessment code 32 in Field No. 26.

Show the total in dollars and cents separated by a decimal point.

If the form B 2 has two or more pages, complete only on the last page.

Field No. 40 – Excise Tax

Complete on all forms B 2 if excise tax is payable or receivable.

If excise tax is payable, show a negative sign in front of the amount shown in this field.

Where there is no excise tax payable or receivable, leave blank or show any combination of zeros.

To obtain total excise tax, calculate the difference between the “as accounted for” and “as claimed” amounts shown in Field No. 34.

Show the total amount of all excise tax in dollars and cents separated by a decimal point.

If the form B 2 has two or more pages, complete only on the last page.

Field No. 41 – Sub Total

The total of the amounts of Field Nos. 38 to 40.

Field No. 42 – GST

Complete on all forms B 2 if GST is payable or, for non-registrants where GST may be rebated by Excise.

If GST is payable, show a negative sign in front of the amount shown in this field.

Where there is no GST payable or subject to rebate, leave blank or show any combination of zeros.

Add each of the detail line (Field No. 36) GST amounts to obtain total GST.

Show the total amount of all GST in dollars and cents separated by a decimal point.

If the form B 2 has two or more pages, complete only on the last page.

Field No. 43 – Interest (optional)

It is not mandatory that the importer/agent complete this field. When interest is payable or refundable, the Department will show the date interest begins as well as the principal on which interest will be assessed in the “remarks section” of the resulting Detailed Adjustment Statement. If the importer/agent shows the amount of interest payable or receivable, it is to be completed on the last page of the adjustment request.

Field No. 44 – Amount Due Receiver General for Canada

Must be completed on the last page of all forms B 2 when an amount is payable to the Receiver General for Canada. Leave blank if an amount is not due to the Receiver General.

Note: Importers cannot offset a GST amount which may be refundable against a duties amount (customs duty, SIMA assessment and/or excise tax) which is payable on the same B 2 adjustment request. However, an importer

can offset a GST amount which is payable against a duties amount (customs duty, SIMA assessment and/or excise tax) which is refundable on the same B 2 adjustment request.

Field No. 45 – Amount Due Claimant

Must be completed on the last page of all forms B 2 when requesting a refund, or when requesting a complete reversal of a departmental decision which has been secured, not paid. The GST amount shown in Field No. 42 must not be included in the amount shown in this field.

Justification for Request

Must be completed on the last page of all forms B 2.

Indicate as follows: the reason (i.e., refund, re-determination, re-appraisal), section, subsection and/or paragraph number of the Act as applicable (e.g., 74(1)(d) *Customs Act*, 60(1)(a) *Customs Act*). Refer to Memorandum D11-6-4, of the Appendix A, for further information regarding the completion of this field. Where applicable, the file number and date of the previous Customs' decisions supporting the request should be indicated. When requests are made under paragraph 60(1)(b) or 63(1)(b) of the *Customs Act*, the appropriate Minister's criterion number must be shown immediately following the legislative reference (i.e., 60(1)(b) of the *Customs Act* – 3).

The Minister's criteria for requests submitted pursuant to paragraphs 60(1)(b) and 63(1)(b) of the *Customs Act* are published in Appendices to Memorandum D11-6-1, Determination/Re-determination and Appraisal/Re-appraisal of Goods. Failure to provide a criterion number in these cases will result in the form B 2 being rejected.

When more than one legislative reference applies, the additional reference(s) is/are to be shown in the "Explanation" section.

When a request for re-determination of the origin of goods pursuant to the *Customs Act* is submitted, it is to be shown as: re-determination/origin followed by the appropriate legislative reference.

When a request is made to cancel or waive interest and/or penalties, reference must be made to the appropriate criterion or criteria listed in either Appendix B or C to Memorandum D11-6-5, Interest and Penalty Provisions: Determinations/Re-determinations, Appraisals/Re-appraisals, and Duty Relief.

A request from a United States appellant under the *Special Import Measures Act* (SIMA) should be shown as re-determination (select one or more of the following: normal value, export price, amount of subsidy, or description) followed by the appropriate legislative reference.

Note that all requests for re-determination under SIMA must be filed with Anti-dumping and Countervailing Division in Ottawa. For additional information, refer to Memorandum D14-1-3, Re-determination of Goods Under the *Special Import Measures Act*.

Explanation

It is imperative that each request for adjustment presents a logical case, supported by appropriate information. Clearly state the reason(s) for the request, providing as much detail as is required to defend it. Make reference to any previous departmental instructions or D Memoranda that are relevant. If sufficient space is not available, provide additional particulars on a separate sheet.

The following information must be included in the "Explanation" section of the form B 2:

1. a statement setting out the grounds on which the refund, re-determination or re-appraisal is requested;
2. a statement of the facts on which the rationale for the request is based;
3. where a remission is claimed, the number of the relevant Order in Council;
4. a statement outlining the evidence (i.e., supporting documents) provided with the form B 2 that makes the case and supports the rationale provided in items 1 and 2 above;
5. where a request is made under paragraph 60(1)(b) or 63(1)(b) of the *Customs Act*, criterion number 3 of Appendix B or D of Memorandum D11-6-1, a full explanation of the exceptional circumstances;

6. where a request for re-determination is made more than two years after the date of accounting (on the basis of an Order in Council restoring pre-HS rates of duty), a reference to sections 129/136 or sections 68/136 of the *Customs Tariff* and to the Order in Council; and

7. where a diversion applies, the date of diversion. (When more than one date applies, show the date in the description field of the relevant classification line.)

With regard to supporting evidence (item 4 of the preceding page), the Department will consider any documents or other attachments the importer may wish to submit. However, certain specific types of evidence will facilitate the expeditious resolution of requests.

For example where an obvious error was made on the original accounting document or Detailed Adjustment Statement (DAS) (e.g., mathematical extension and currency conversion errors), purchase orders, sales contracts, commercial invoices or letters of credit, as applicable, might support an appellant's claim. Where an importer is questioning tariff classification, appropriate evidence could include product literature/specifications, catalogues, detailed purchase documents (e.g., commercial invoices) and samples of the imported goods.

Note that hazardous, corrosive and liquid products require special handling. Contact your regional Customs office before submitting such samples.

A revised Canada Customs Invoice by itself will not be regarded as supporting documentation.

Where supporting documents have been attached to a related request, identical supporting documents need not be attached to a subsequent request, provided that the "Explanation" field includes a statement that the relevant supporting evidence is attached to Request No. . . .

Further details reflecting both mandatory and suggested supporting documentation can be found in Memorandum D11-6-4.

It is the responsibility of the applicant to present a properly completed and supported B 2 request. The absence of adequate information will result in the return of the form B 2 following initial review, or its processing by the designated officer as submitted, without the benefit of evidence which could support the case.

Importer/Agent Declaration

Complete on all form B 2 adjustment requests. If the request has two or more pages, complete only on the last page. Show the name and company name of the person making the declaration.

Date and sign the declaration on the Customs copy of all adjustment forms.

The person making the declaration is indicating that the information contained on the form B 2 is accurate and complete. The importer/owner or agent should keep in mind that the deliberate use of code 10 for United States Tariff Treatment when such use is not appropriate may result in enforcement action.

Note: The importer/owner/agent declaration must be signed by the person named in the declaration.

FORM B 2 FORMAT EXAMPLES AND EXPLANATIONS

The examples included in this section are designed to provide importers and agents with information regarding the various B 2 format requirements. These examples depict typical not actual transactions.

Notes: 1. The rates of duty, GST and excise taxes as well as the rates of exchange used for calculation and testing purposes on the samples are those in effect at the time of printing. Therefore, while the actual coding on the samples is correct, information such as tariff rates and excise tax rates, etc., should be verified by checking the *Customs Tariff*, the *Excise Tax Act* and other reference sources. Bar codes shown on the form B 2 examples are for illustration purposes only.

2. Owing to the space requirements of bilingual formats, Field No. 19 – Description; justification for request; and explanation have been left blank in the samples which follow. For actual requests, these fields must be completed in accordance with the completion instructions contained in this Memorandum.

Form B 2 Format Example Index

Example No.	Description
1	Refund
2	Re-determination of Tariff Classification, Non-revenue Change
3	Re-determination of Tariff Classification, Amount Due Claimant
4	Re-determination of Tariff Classification, Amount Due Receiver General
5	Re-appraisal, Amount Due Claimant
6	Re-appraisal, Multiple Rates of Duty and Units of Measure, Amount Due Receiver General
7	Re-appraisal, Inward Processing Program
8	Final Accounting for Goods Covered by Sight Documentation, Refund of Deposit
9	Final Accounting for Goods Covered by Sight Documentation, Amount Owing Receiver General
10	Documenting a First Diversion
11	Documenting a Subsequent Diversion Regardless if Such a Division is Identical to or Different from a Previous Diversion
12	Temporary Importation Extension 1/60 th Basis
13	Temporary Importation Extension – (1/60 th Basis Second Adjustment)
14	Exportation of Part of the Goods Accounted for on a 1/60 th Basis, Remainder Duty Paid
15	Exportation of Part of the Goods Accounted for on a 1/60 th Basis, Remainder Imported for Additional Period of Time
16	Blanket Request/Re-determination of Tariff Classification
17	Blanket Request/Re-appraisal
18	Blanket Request/Refund
19	Adjustment Resulting from a Clerical or Typographical Error
20	Re-determination – SIMA Assessment, Amount Due Claimant
21	Blanket Request – Re-determination (SIMA Assessment)
22	Diversion – Section 88 of the Customs Act
23	Blanket Request – Re-determination of Origin/Portion of Shipment
24	Blanket Request – Re-determination of Origin/Complete Shipment
25	Re-determination of Origin/Portion of Classification Line
26	Multiple Issues on a B 2 Adjustment Request
27	Re-determination (origin) Report of Drawback Claim, Amount Due to Claimant
28	Duty and GST Payment for Goods Entered under the Temporary Importation Regulations, Full Duty Remission – Partial GST Remission
29	Re-determination of Tariff Classification, Change to Interest Amount Charged, Amount Due Claimant
30	Request to Cancel Specified Interes Only

EXAMPLE 1

Refund

This example shows a request for a refund duties when there is an error on the original transaction not related to classification or value for duty.

(a) 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original form B 3.

(b) 1st line “As Claimed” portion – Show the total value of the goods and corresponding extensions as claimed by the importer/owner.

Note that the total shown in Field 45 does not include any amounts of GST.

EXAMPLE 2

Re-determination of tariff classification, Non-revenue Change

This example shows a change in classification number that does not cause a change in the revenue reported.

- (a)* 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original form B 3.
- (b)* 1st line “As Claimed” portion – Show the total value of the goods and the full amount of duties payable on the goods under the corrected classification number.

EXAMPLE 3

Re-determination of tariff classification, Amount Due Claimant

This example shows a request for a re-determination of the tariff classification.

- (a)* 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original form B 3.
- (b)* 1st line “As Claimed” portion – Show the total value of the goods and corresponding extensions as claimed by the importer/owner.

EXAMPLE 4

Re-determination of tariff classification, Amount Due Receiver General

This example shows a request for re-determination of the tariff classification.

- (a)* 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original form B 3 under a specific classification number.
- (b)* 1st line “As Claimed” portion – Show the total value of the goods and the full amount of duties payable on the goods under the corrected classification number.

EXAMPLE 5

Re-appraisal, Amount Due Claimant

This example shows a request for a re-appraisal of the value for duty of the goods.

- (a)* 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original form B 3.
- (b)* 1st line “As Claimed” portion – Show the total value of the goods and corresponding extensions as claimed by the importer/owner.

EXAMPLE 6

Re-appraisal, Multiple Rates of Duty and Units of Measure, Amount Due Receiver General

This example shows a re-appraisal of the value for duty of the goods where a percentage and two different specific rates of duty apply to the same classification number.

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and the amount of percentage duty payable on the goods as accounted for on the original form B 3.
- (b) 1st line “As Claimed” portion – Show the total value of the goods and the amount of percentage duty as claimed by the importer/owner.
- (c) 2nd line “As Accounted For” portion – Leave blank.

EXAMPLE 6 – con

(d) 2nd line “As Claimed” portion – Show the first amount of specific duty as accounted for on the original form B 3 (this line has not changed).

(e) 1st line, page 2 “As Accounted For” portion – Show the 2nd amount of specific duty, GST and excise tax as accounted for on the original form B 3.

(f) 2nd line, page 2 “As Claimed” portion – Show the 2nd amount of specific duty, GST and excise tax as claimed by the importer/owner.

EXAMPLE 7

Re-appraisal, Inward Processing Program

This example shows an adjustment of the value for duty of the goods where the Inward Processing Program applies.

(a) 1st line “As Accounted For” portion – Show the total value of the goods subject to duty and the amount of duties payable on the goods as accounted for on the original form B 3.

(b) 1st line “As Claimed” portion – Show the total value of the goods subject to duty and the amount of duties payable as claimed by the importer/owner.

(c) 2nd line “As Accounted For” portion – Show the total value of the goods subject to relief of duty as accounted for on the original form B 3.

(d) 2nd line “As Claimed” portion – Show the total value of goods subject to relief of duty as claimed by the importer/owner.

Note: In this example 60% of the imported goods are subject to a relief of duty.

EXAMPLE 8

Final Accounting for Goods Covered by Sight Documentation – Refund of Deposit

This example shows how to perfect sight documentation and to request a refund of the sight deposit.

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties paid on the goods as accounted for on the sight document form B 3 for each classification line.
- (b) 1st line “As Claimed” portion – Show the total value of the goods and the full amount of duties payable on the goods under the current value for duty.
- (c) 2nd line “As Accounted For” portion – Show the amount of the sight deposit paid on the original sight document form B 3.
- (d) 2nd line “As Claimed” portion – Show 0.00 in the field 32 – Duty.

EXAMPLE 9

Final Accounting for Goods Covered by Sight Documentation – Amount Owing Receiver General

This example shows how to perfect a sight document when the sight deposit is credited against the additional amount of duty owing.

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties paid on the goods as accounted for on the sight document for each classification line.
- (b) 1st line “As Claimed” portion – Show the total value of the goods and the full amount of duties payable on the goods under the correct classification number.
- (c) 2nd line “As Accounted For” portion – Show the amount of the sight deposit paid on the original sight document form B 3.
- (d) 2nd line “As Claimed” portion – Show 0.00 in field 32 – Duty.

EXAMPLE 10

Documenting a First Diversion

This example illustrates the documentation required for the first diversion of a portion of a shipment of goods to a use other than that for which they were imported.

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties paid on the goods as accounted for on the form B 3 under a specific classification number.
- (b) 1st line “As Claimed” portion – Show the total value of the non-diverted goods and the amount of duties applicable using the original classification number.
- (c) 2nd line “As Accounted For” portion – Leave blank.
- (d) 2nd line “As Claimed” portion – Show the value of the goods being diverted, the appropriate classification number and the duties payable.

EXAMPLE 11

Documenting a Subsequent Diversion Regardless if Such a Diversion is Identical to or Different from a Previous Diversion

This example illustrates a subsequent diversion of a portion of a shipment of goods to a use other than that for which they were imported. Such diversions may or may not be to the same classification number and use as a previous diversion.

- (a)* 1st line “As Accounted For” portion – Show the total value of, and the duties paid on the portion of the goods not previously diverted. (This information can be transcribed from the first “as claimed” line of the previous diversion.)
- (b)* 1st line “As Claimed” portion – Show the value of the non-diverted portion of these goods and the duties applicable using the original classification number.
- (c)* 2nd line “As Accounted For” portion – Leave blank
- (d)* 2nd line “As Claimed” portion – Show the value of the goods being diverted, the appropriate classification number and the duties payable.
- (e)* Explanation Field – Indicate the transaction number of the form B 2 from which the 1st line “As Accounted For” classification line was transcribed (56010-00001000-2 for this example).

EXAMPLE 12

Temporary Importation Extension – 1/60th Basis

This example shows that a shipment accounted for on a 1/60th basis will remain in Canada for an additional two-month period (First adjustment).

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and 1/60th of the total value applicable to the number of months accounted for on the original form B 3.
- (b) 1st line “As Claimed” portion – Show the total value of the goods and 1/60th of the total value of the goods applicable to the total number of months they will remain in Canada.

EXAMPLE 12 – con.

Notes: 1. The value for duty amounts shown in field 31 of the “As Accounted For” and “As Claimed” sections of the request are calculated as shown below:

As Accounted For –

$$100,000 \times 1.35 \text{ (exchange rate)} \div 60 \text{ (1/60 basis)} \times 1 \text{ (number of months)} = 2250.$$

As Claimed –

$$100,000 \times 1.35 \text{ (exchange rate)} \div 60 \text{ (1/60 basis)} \times 3 \text{ (number of months)} = 6750.$$

2. A subheader number is shown in field 9 as the time limit (field 17) is being changed from one to three months. The original form B 3 had only one subheader (1) as well as one classification line.

EXAMPLE 13

Temporary Importation Extension – (1/60th Basis Second Adjustment)

This example shows a second extension for a shipment accounted for on a 1/60th basis.

(a) 1st line “As Accounted For” portion – Show the total value of the goods in field no. 30 and 1/60th of the total value applicable to the number of months the goods remained in Canada in field no. 31.

(b) 1st line “As Claimed” portion – Show the total value of the goods in field no. 30 and 1/60th of the total value applicable to the total number of months the goods will remain in Canada in field no. 31.

Note: The value for duty amount shown in field 31 of the “As Claimed” section of the request is calculated as shown below.

As Claimed –

$$100,000 \times 1.35 \text{ (exchange rate)} \div 60 \text{ (1/60 basis)} \times 4 \text{ (number of months)} = 9000.$$

EXAMPLE 14

Exportation of Part of the Goods Accounted for on a 1/60th Basis (Remainder is Duty Paid)

This example shows that part of a shipment accounted for on a 1/60th basis is being exported and the remainder is being duty paid.

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and 1/60th of the total value applicable to the number of months for which they were originally accounted for.
- (b) 1st line “As Claimed” portion – Show the total value of the goods being duty paid.
- (c) 2nd line “As Accounted For” portion – Leave blank.
- (d) 2nd line “As Claimed” portion – Show the total value of the goods being exported and the value of the goods and duties paid applicable to the number of months they remained in Canada.

Note: The explanation for example 12 outlines the method used to calculate the value for duty when goods are accounted for on a 1/60 basis.

EXAMPLE 15

Exportation of Part of the Goods Accounted for on a 1/60th Basis (Remainder Imported for Additional Period of Time)

This example shows that part of a shipment accounted for on a 1/60th basis is exported and the remainder is accounted for an additional 12-month period.

- (a)* 1st line “As Accounted For” portion – Show the total value of the goods and 1/60th of the total value of the goods applicable to the number of months as accounted for on the original form B 3.
- (b)* 1st line “As Claimed” portion – Show the total value of the goods being imported for additional period of time and 1/60th of the value of the goods being imported for the additional period of time applicable to the total number of months they will remain in Canada.

EXAMPLE 15 – con.

(c) 2nd line “As Accounted For” portion – Leave blank.

(d) 2nd line “As Claimed” portion – Show the total value of the goods actually exported and 1/60th of the value of exported goods applicable to the number of months they remained in Canada.

Notes: 1. The explanation for example 12 outlines the method used to calculate the value for duty when goods are accounted for on a 1/60th basis.

2. A subheader number is shown in field 9 as the time limit (field 17) is being changed from 5 to 7 months. The original form B 3 had only one existing subheader (1) as well as one classification line.

EXAMPLE 16

Blanket Request/Re-determination of Tariff Classification

This example shows a blanket re-determination of tariff classification.

- (a) 1st line “As Accounted For” portion – Show the classification number and rate of duty as accounted for on the original forms B 3.
- (b) 1st line “As Claimed” portion – Show the classification number and rate of duty as claimed by the importer/owner.
- (c) Detailed Worksheet – Show the total value of the goods and full amount of duties as accounted for on each original form B 3 as well as that claimed by the importer/owner.

EXAMPLE 16 – con.

- Notes:** 1. The detailed worksheet must show the original transaction numbers in chronological order (by date of final accounting) and be grouped by month with subtotals of each month's total (to facilitate interest calculations). Only goods accounted for within the same calendar quarter can be documented on the same detailed worksheet. Therefore, more than one detailed worksheet may be required to be submitted with a blanket form B 2 request. Refer to Appendix A, field no. 7 – Date, of this Memorandum for additional information.
2. The quantity section need only be completed for blanket refund claims and for re-determination of origin requests.

EXAMPLE 17

Blanket Request/Re-appraisal

This example shows a blanket re-appraisal request.

- (a)* 1st line “As Accounted For” portion – Show the classification number and rate of duty as accounted for on the original forms B 3.
- (b)* 1st line “As Claimed” – Show the classification number and rate of duty as claimed by the importer/owner.
- (c)* Detailed Worksheet – Show the total value of the goods and full amount of duties as accounted for on each original form B 3 as well as that claimed by the importer/owner.

EXAMPLE 17 – con.

- Notes:** 1. The detailed worksheet must show the original transaction numbers in chronological order (by date of final accounting) and be grouped by month with subtotals of each month's total (to facilitate interest calculations). Only goods accounted for within the same calendar quarter can be documented on the same detailed worksheet. Therefore, more than one detailed worksheet may be required to be submitted with a blanket form B 2 request. Refer to Appendix A, field no. 7 – Date, of this Memorandum for additional information.
2. The quantity section need only be completed for blanket refund claims and for re-determination of origin requests.

EXAMPLE 18

Blanket Request/Refund

This example shows a blanket refund request.

- (a) 1st line “As Accounted For” portion – Show the classification number and rate of duty as accounted for on the original forms B 3.
- (b) 1st line “As Claimed” portion – Show the classification number and rate of duty as claimed by the importer/owner.
- (c) Detailed Worksheet – Show the total value of the goods and full amount of duties as accounted for on each original form B 3 as well as that claimed by the importer/owner.

EXAMPLE 18 – con.

Note: The detailed worksheet must show the original transaction numbers in chronological order (by date of final accounting) and be grouped by month with subtotals of each month's total (to facilitate interest calculations). Only goods accounted for within the same calendar quarter can be documented on the same detailed worksheet. Therefore, more than one detailed worksheet may be required to be submitted with a blanket form B 2 request. Refer to Appendix A, field no. 7 – Date, of this Memorandum for additional information.

EXAMPLE 19

Adjustment Resulting From a Clerical or Typographical Error

This example shows a clerical/typographical type adjustment where the agent is making a correction to the quantity field. The original B 3 form showed a quantity of 100 000 rather than the correct amount of 10 000.

Completion Instructions for Clerical or Typographical Error Type B 2 Forms.

When completing such B 2 forms, the following fields must be completed:

- (a) Importer name, number and address;
- (b) Transaction No. (new number required);

EXAMPLE 19 – con

- (c) Original Transaction No.;
- (d) Date;
- (e) Page;
- (f) Explanation (must indicate the reason for the request); and
- (g) Declaration.

In addition, the field being corrected must also be completed. Situations may arise where the field being corrected (i.e., C.C.D. No., Vendor Name) is not contained on the form B 2. In such cases, the explanation field must identify the B 3 field being corrected.

EXAMPLE 20

Re-determination – SIMA Assessment, Amount Due Claimant

This example shows a request for a re-determination as to whether imported goods are goods of the same description as goods to which a finding of the Canadian International Trade Tribunal applies.

- (a) 1st line “As Accounted For” portion – Show the SIMA assessment amount (anti-dumping duty) and GST paid on the goods as accounted for on the original form B 3.
- (b) 1st line “As Claimed” portion – Show the SIMA assessment amount (anti-dumping duty) and GST as claimed by the importer/owner.

EXAMPLE 21

Blanket Request – Re-determination (SIMA Assessment)

This example shows a blanket request for a re-determination of normal value.

- (a) 1st line “As Accounted For” portion – Show the total SIMA assessment amount (anti-dumping duty) and total GST paid on the goods as accounted for on original forms B 3.
- (b) 1st line “As Claimed” portion – Show the total SIMA assessment amount (anti-dumping duty) and GST as claimed by the importer/owner.
- (c) Detailed worksheet – Show the normal value, export price, anti-dumping duty and GST as claimed by the importer/owner.

EXAMPLE 21 – con.

Note: The detailed worksheet must show the original transaction numbers in chronological order (by date of final accounting) and be grouped by month with subtotals of each month's total (to facilitate interest calculations). Only goods accounted for within the same calendar quarter can be documented on the same detailed worksheet. Therefore, more than one detailed worksheet may be required to be submitted with a blanket form B 2 request. Refer to Appendix A, field no. 7 – Date, of this Memorandum for additional information.

EXAMPLE 22

Diversion – Section 88 of the *Customs Act*

This example shows the format to be used by a purchaser when accounting for and paying applicable duties for goods diverted pursuant to section 88 of the *Customs Act*.

- (a) the original importer's number/name and address in field 1;
- (b) the original form B 3 transaction number in field 6;
- (c) the purchaser's name and address in field 10;
- (d) 1st line "As Accounted For" portion – Show the number of the form B 3 classification line on which the goods were originally accounted for, in field 18;

EXAMPLE 22 – con

- (e) 1st line “As Claimed” – Show the classification number, rate of duty and value for duty of the goods diverted by the purchaser. Value for duty is usually the selling price of the diverted goods. (Refer to Memorandum D11-8-1, Administrative Policy – End Use Provisions.) The rate of duty applied is determined by the date that the imported goods were sold to the purchaser;
- (f) a reference to section 88 of the *Customs Act* in the “Justification for Request” field; and
- (g) a detailed explanation of the diversion in the “Explanation” field.

EXAMPLE 23

Blanket Request – Re-determination of Origin – Portion of Shipment

This example shows a blanket request for a re-determination of origin when only a portion of the imported goods is eligible for an alternate tariff treatment.

- (a) 1st line “As Accounted For” portion – Show the classification number and rate of duty as accounted for on the original forms B 3.
- (b) 1st line “As Claimed” portion – Show the classification number and rate of duty as claimed by the importer/owner.
- (c) Detailed Worksheet – show the total value of the goods and full amount of duties as accounted for on each original form B 3 as well as that claimed by the importer/owner.

EXAMPLE 23 – con.

Notes: 1. NS is shown in field 9 as a new subheader is being requested in order to request a change of tariff treatment from MFN to UST.

2. The detailed worksheet must show the original transaction numbers in chronological order (by date of final accounting) and be grouped by month with subtotals of each month's total (to facilitate interest calculations). Only goods accounted for within the same calendar quarter can be documented on the same detailed worksheet. Therefore, more than one detailed worksheet may be required to be submitted with a blanket form B 2 request. Refer to Appendix A, field no. 7 – Date, of this Memorandum for additional information.

EXAMPLE 24

Blanket Request – Re-determination of Origin – Complete Shipment

This example shows a blanket request for a re-determination of origin when imported goods are eligible for an alternate tariff treatment.

- (a) 1st line “As Accounted For” portion – Show the classification number and rate of duty as accounted for on the original forms B 3.
- (b) 1st line “As Claimed” portion – Show the classification number and rate of duty as claimed by the importer/owner.
- (c) Detailed Worksheet – Show the total value of the goods and full amount of duties as accounted for on each original form B 3 as well as that claimed by the importer/owner.

EXAMPLE 24 – con.

- Notes:** 1. Number 3 is shown in field 9 as the B 3 classification lines shown on the detailed worksheet are being moved from subheader 1 to subheader 3 in order to change the tariff treatment from MFN to UST.
2. The detailed worksheet must show the original transaction numbers in chronological order (by date of final accounting) and be grouped by month with subtotals of each month's total (to facilitate interest calculations). Only goods accounted for within the same calendar quarter can be documented on the same detailed worksheet. Therefore, more than one detailed worksheet may be required to be submitted with a blanket form B 2 request. Refer to Appendix A, field no. 7 – Date, of this Memorandum for additional information.

EXAMPLE 25

Re-determination of Origin/Portion of Classification Line

This example shows a request for a re-determination of origin when a portion of the imported goods is eligible for an alternate tariff treatment.

- (a) 1st line “As Accounted For” portion – Complete fields 18 to 36 as shown on the original form B 3.
- (b) 1st line “As Claimed” portion – Complete fields 18 to 36 for the portion of the classification line not affected by the Adjustment Request.

EXAMPLE 25 – con.

(c) 1st line “As Accounted For” portion – Leave blank.

(d) 1st line “As Claimed” portion – Complete fields 18 to 36 showing the changes requested (i.e., rate of duty) to document the Adjustment Request.

Note: Number 2 is shown in field 9 as the portion of the form B 3 classification line is being moved from subheader 1 to subheader 2.

EXAMPLE 26

Multiple Issues on a B 2 Adjustment Request

This example shows a request for multiple issues: a re-determination of tariff classification/origin and re-appraisal of the value for duty of the goods.

- (a) 1st line “As Accounted For” portion – Complete fields 18 to 36 as shown on the original form B 3.
- (b) 1st line “As Claimed” portion – Complete fields 18 to 36 showing the changes requested in order to document the three legislative issues being contested.

Note: A subheader number 1 is shown in field 9 as the country of origin is being changed from Germany to U.S.A. and the tariff treatment is being changed from MFN to UST. The original form B 3 only had one existing subheader (1) as well as one classification line.

EXAMPLE 27

Re-determination (origin), Report of Drawback Claim, Amount Due to Claimant

This example shows a request for a re-determination of origin for one piece of steel hardware as well as reporting a drawback claim for the customs duties on the remainder of that shipment.

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original form B 3.
- (b) 1st line “As Claimed” portion – Show the total value of the goods for which drawback of duties was claimed by importer/owner. Include the drawback claim number in description field 19.

EXAMPLE 27 – con.

(c) 2nd line “As Accounted For” portion – Leave blank.

(d) 2nd line “As Claimed” portion – Leave blank.

(e) 1st line, page 2 “As Accounted For” portion – Leave blank.

(f) 1st line, page 2 “As Claimed” portion – Show the total value of the goods for which the tariff treatment is being changed from MFN to UST.

Note: Number 3 is shown in field 9, page 2, assuming that subheader 3 of the B 3 being adjusted covered UST.

EXAMPLE 28

Duty and GST Payment for Goods Entered Under the Temporary Importation Regulations, Full Duty Remission – Partial GST Remission

This example shows goods which were temporarily imported and were subject to full relief of duty but only partial relief of GST are now being duty paid.

(a) 1st line “As Accounted For” portion – Show the total value of the goods for currency conversion in field 30 and the total value for duty of the goods in field 31. In field 32 (customs duties), show 00.00 as the goods were subject to full relief of duty. In field 35, show the value for tax applicable to the number of months the goods remained in Canada. In field 36, show the GST paid on the total value for tax (field 35).

EXAMPLE 28 – con.

(b) 1st line “As Claimed” portion – Show the total value of the goods for currency conversion in field 30 and the total value for duty of the goods in field 31. In field 32 (customs duties), show the duty payable on the total value for duty (field 31). In field 36, show the total GST payable on the total value for tax.

Note: A subheader number is shown in field 9 because the time limit (field 17) is being changed from 3 to none. The original form B 3 had only one subheader (1) as well as one classification line.

EXAMPLE 29

Re-determination of Tariff Classification, Change to Interest Amount Charged, Amount Due Claimant

This example shows a request for re-determination of the tariff classification and a reduction in the prescribed interest.

- (a) 1st line “As Accounted For” portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original Form B 3.
- (b) 1st line “As Claimed” portion – Show the total value of the goods and corresponding extensions as claimed by the importer/owner.
- (c) “Interest” field – Show the amount of interest due claimant.
- (d) “Justification for Request – Explanation” portion – Indicate an explanation of the amount appearing in the “Interest” field.

EXAMPLE 30

Request to Cancel Specified Interest Only

This example shows a request for the cancellation of specified interest.

- (a) “Interest” field – Show the amount of the interest being appealed.
- (b) “Justification for Request – Explanation” Portion – Indicate a detailed justification for the request. Refer to the appropriate criterion or criteria listed on either Appendix B or C of Memorandum D11-6-5.

APPENDIX B

APPENDIX B

CHECK DIGIT CALCULATION FOR TRANSACTION NUMBERS

A transaction number consists of three elements:

- (a) the Account Security Number;
- (b) the Importer/Broker assigned Sequential Number; and
- (c) the Check Digit.

The check digit is calculated by applying the 'Modulo 10' formula to the combined Account Security and Sequential number.

To apply the formula, the Account Security number must have 5 digits and the Sequential number must have 8 digits (with leading zeros inserted if necessary).

The 'Modulo 10' calculation is as follows:

- (a) link together the Account Security and Sequential number into one 13 digit number;
- (b) starting with the high order digit (the furthest left), multiply each digit in an odd-numbered position by 1, and multiply each digit in an even-numbered position by 2;
- (c) for each result of the multiplication above, if the result is greater than or equal to 10, add the two digits together to give a single digit result (e.g., a digit of 9 multiplied by 2 gives a result of 18. 18 is greater than 10, so add the digits 1 and 8 together to give a result of 9);
- (d) sum all of the results calculated above;
- (e) divide the sum by 10, giving a quotient and a remainder; and
- (f) the remainder becomes the check digit and the 14th digit of the transaction number.

ILLUSTRATION

Given an account security number of 12345 and a sequential number of 6789, calculate the appropriate check digit for the transaction number.

	ACCOUNT SECURITY NUMBER					SEQUENTIAL NUMBER								CHECK DIGIT											
A	1	2	3	4	5	0	0	0	0	6	7	8	9	7											
B	x1	x2	x1	x2	x1	x2	x1	x2	x1	x2	x1	x2	x1												
C	1	4	3	8	5	0	0	0	0	12	7	16	9												
D	1	+	4	+	3	+	8	+	5	+	0	+	0	+	0	+	0	+	3	+	7	+	7	+	9

E The sum of row D = 47

F The sum of row D divided by 10 = 4.7

APPENDIX C

APPENDIX C

DETAILED ADJUSTMENT STATEMENT – CUSTOMS FORM B 2-1 EXAMPLES AND EXPLANATIONS

A Detailed Adjustment Statement (DAS) is generated for each adjustment resulting from either an importer/agent request (form B 2) or a Customs initiated adjustment. (An adjustment may pertain to a single B 3 transaction or may be a blanket adjustment covering several transactions.) A copy of the DAS is sent to the importer upon completion of the adjustment and, if applicable, to the agent indicated on the form B 2 or on the Customs record in the case of a departmentally initiated request.

The adjustment information appears on the DAS in the following order:

- Header
- Subheader
- Classification Lines
- B 3 Trailer Update
- Remarks
- DAS Accounting Summary

HEADER

The DAS Header consists of fields 1,2,3,5,6,7,10,11, importer number and page number and contains the information from the original B 3 transaction including any changes made through the adjustment. Header information is printed on all DAS pages except fields 5, 6, and 7 which are printed only on those pages containing subheader or classification line information.

SUBHEADER

The DAS Subheader consists of fields 9, 12, 13, 14, 15, 16 and 17. Subheader information is printed where a classification line is connected to a different subheader, a new subheader record has been created or where information on a subheader has changed. Subheader information is not printed if the adjustment request has been cancelled.

Field 9 contains either a subheader number or “NS” the Customs assigned subheader number. An existing subheader number will be shown:

- (a) when changes have been made in the information shown in fields 12 to 17 for the most recent transaction (i.e., B 3 or DAS); and
- (b) where a classification line or portion of a line is moved from one subheader to another (i.e., 02 would be shown where classification line 1 is being moved from subheader 1 to 2).

“NS” + the Customs assigned subheader number will be shown where a new subheader record has been created (i.e., a new subheader (NS + 03) is required to change the tariff treatment from MFN to UST).

A new DAS page is created each time the contents of field 9 changes or when the information in any of the fields 12 to 17 of an existing subheader changes. The pages are created in numerical sequence according to subheader number.

CLASSIFICATION LINES

The DAS Classification Line consists of fields 18 to 36.

Classification line information is printed where the subheader number associated with the classification line has changed, a new classification line record has been created, or where classification line information has changed. No classification line information is printed if the adjustment request has been cancelled. Classification lines are printed in numerical sequence according to classification line and subheader numbers. Field 18 contains either an existing line number or a Customs assigned line number if a classification line record has been created. If a classification line has been deleted from the accounting record, only the classification line number is printed together with the statement

“Classification Line Has Been Deleted”. If an adjustment request to change classification line information has not been cancelled but the officer believes that the original B 3 information or previous DAS information is correct, the classification line number is printed together with the statement “Classification Line Remains As Entered”.

B 3 TRAILER UPDATE

The B 3 Trailer Update is printed at the end of each B 3 record associated with the adjustment and contains the adjusted totals of the B 3 trailer.

REMARKS

The Remarks are printed after the last B 3 trailer update and include the officer’s comments, and if applicable, legislative statements, adjustment procedures, the date interest begins, the principal for interest and payment information.

DAS ACCOUNTING SUMMARY

The DAS Accounting Summary is printed on a separate page at the end of the adjustment and consists of the duty amounts resulting from the adjustment, the adjustment total and whether the adjustment total is due to the Receiver General or the claimant.

When the adjustment total involves monies due to the Receiver General, an additional set (four copies) of the DAS Accounting Summary is printed for each instance where payment time limits differ, e.g., if SIMA duties and customs duties are assessed, two sets (eight pages) are printed – one set for the SIMA duties (payable within 30 days) and one set for the customs duties (payable within 90 days).

If the adjustment is Customs initiated, the additional set is sent to the importer or, if applicable, the agent indicated on the departmental record. If the adjustment results from an adjustment request, the additional set is sent to the party indicated in field 1 (Importer Name and Address) unless field 10 (Mail To) is completed. When the Mail To field is completed, the additional set will be sent to the party named in the field. This additional set is notated “Remittance Copy” and should be presented when payment is being made or when security is being given.

DAS Examples and Explanations

The examples included in this section are designed to provide importers and agents with information regarding the different types of Detailed Adjustment Statements being issued by the Department. A brief explanation of each DAS is included.

DAS Example Index

Example No.	Description
1	Amount Due Claimant – Decision Date Prior to January 4, 1993
2	Non Revenue Change – Decision Date Prior to January 4, 1993
3	Amount Due Receiver General – Decision Date Prior to January 4, 1993
4	Amount Due Claimant – Decision Date Prior to January 4, 1993
5	Amount Due Claimant – Decision Date On or After January 4, 1993
6	Non Revenue Change – Decision Date On or After January 4, 1993
7	Amount Due Receiver General – Decision Date On or After January 4, 1993

EXAMPLE 1

Amount Due Claimant – Decision Date Prior to January 4, 1993 – To inform the importer/agent that a departmental review of a B 3 transaction has resulted in a refund.

EXAMPLE 1 – con.

EXAMPLE 2

Non Revenue Change – Decision Date Prior to January 4, 1993 – To inform the importer/agent of a change in tariff classification that does not affect the revenue.

EXAMPLE 2 – con.

EXAMPLE 3

Amount Due Receiver General – Decision Date Prior to January 4, 1993 – To inform the importer/agent of a decision made by Customs, the amount payable, as well as the justification for the decision.

EXAMPLE 3 – con.

EXAMPLE 4

Amount Due Claimant – Decision Date Prior to January 4, 1993 – To inform the importer/agent that a review of a B 2 request has resulted in a refund.

EXAMPLE 4 – con.

EXAMPLE 4 – con.

EXAMPLE 5

Amount Due Claimant – Decision Date On or After January 4, 1993 – To inform the importer/agent that a review of a B 2 request has resulted in a refund.

EXAMPLE 5– con.

EXAMPLE 6

Non Revenue Change – Decision Date On or After January 4, 1993 – To inform the importer/agent of a change in tariff classification that does not affect the revenue.

EXAMPLE 6 – con.

EXAMPLE 7

Amount Due Receiver General – Decision Date On or After January 4, 1993 – To inform the importer/agent of a decision made by Customs, the amount payable, as well as the justification for the decision.

EXAMPLE 7 – con

EXAMPLE 7 – con

EXAMPLE 7 – con

APPENDIX D

APPENDIX D**LIST OF CODES**

List No.	Name	Page
1	Country (Including U.S. States) and Currency Codes	3
2	Unit of Measure Codes	11
3	GST Status Codes	13
4	Excise Tax Exemption Codes	17

List 1 – Country (Including U.S. States) and Currency Codes

Country U.S. State	Country Code	Currency	Currency Code
Afghanistan	AF	Afghani	AFA
Albania	AL	Lek	ALL
Algeria	DZ	Algerian Dinar	DZD
American Samoa	AS	US Dollar	USD
Andorra	AD	Spanish Peseta	ESP
		French Franc	FRF
		Andorran Peseta	ADP
Angola	AO	Kwanza	AOK
Anguilla	AI	East Caribbean Dollar	XCD
Antarctica	AQ	US Dollar	USD
Antigua and Barbuda	AG	East Caribbean Dollar	XCD
Argentina	AR	Austral	ARA
Aruba	AW	Aruban Guilder	AWG
Australia	AU	Australian Dollar	AUD
Austria	AT	Achilling	ATS
Bahamas	BS	Bahamian Dollar	BSD
Bahrain	BH	Bahraini Dinar	BHD
Bangladesh	BD	Taka	BDT
Barbados	BB	Barbados Dollar	BBD
Belgium	BE	Belgian Franc	BEF
Belize	BZ	Belize Dollar	BZD
Benin	BJ	CFA Franc BCEAO	XOF
Bermuda	BM	Dermuda Dollar	BMD
Bhutan	BT	Indian Rupee	INR
		Ngultrum	BTN
Bolivia	BO	Bolivian Peso	BOP

Botswana	BW	Pula	BWP
Bouvet Island	BV	Norwegian Krone	NOK
Brazil	BR	Cruzeiro	BRC
British Indian Ocean Territory	IO	US Dollar	USD
Brunei Darussalam	BN	Brunei Dollar	BND
Bulgaria	BG	Lev	BGL
Burkina Faso	BF	CFA Franc BCEAO	XOF
Burundi	BI	Burundi Franc	BIF
Byelorussian SSR	BY	Rouble	SUR
Cameroon	CM	CFA Franc BEAC	XAF
Canada	CA	Canadian Dollar	CAD
Cape Verde	CV	Cape Verde Escudo	CVE
Cayman Islands	KY	Cayman Islands Dollar	KYD
Central African Republic	CF	CFA Franc BEAC	XAF
Chad	TD	CFA Franc BEAC	XAF
Chile	CL	Chilean Peso	CLP
China	CN	Yuan Renminbi	CNY
Christmas Island	XC	Australian Dollar	AUD
Cocos (Keeling) Islands	CC	Australian Dollar	AUD
Colombia	CO	Columbian Peso	COP
Comoros	KM	Comoro Franc	KMF
Congo	CG	CFA Franc BEAC	XAF
Cook Islands	CK	New Zealand Dollar	NZD
Costa Rica	CR	Costa Rican Colon	CRC
Côte d'Ivoire	CI	CFA Franc BCEAO	XOF
Cuba	CU	Cuban Peso	CUP
Cyprus	CY	Cyprus Pound	CYP
Czechoslovakia	CS	Koruna	CSK
Denmark	DK	Danish Krone	DKK
Djibouti	DJ	Djibouti Franc	DJF
Dominica	DM	East Caribbean Dollar	XCD
Dominican Republic	DO	Dominican Peso	DOP
East Timor	TP	Timor Escudo	TPE
		Rupiah	IDR
Ecuador	EC	Sucre	ECS
Egypt	EG	Egyptian Pound	EGP

El Salvador	SV	El Salvador Colon	SVC
Equatorial Guinea	GQ	Ekpwele	GQE
Ethiopia	ET	Ethiopian Birr	ETB
Falkland Islands (Malvinas)	FK	Falkland Islands Pound	FKP
Favroie Islands	FO	Danish Krone	DKK
Fiji	FJ	Fiji Dollar	FJD
Finland	FI	Markka	FIM
France	FR	French Franc	FRF
French Guiana	GF	French Franc	FRF
French Polynesia	PF	CFP Franc	XPF
French Southern Territories	TF	French Franc	FRF
Gabon	GA	CFA Franc BEAC	XAF
Gambia	GM	Dalasi	GMD
Germany, Federal Republic of	DE	Deutsche Mark	DEM
Ghana	GH	Cedi	GHC
Gibraltar	GI	Gibraltar Pound	GIP
Greece	GR	Drachma	GRD
Greenland	GL	Danish Krone	DKK
Grenada	GD	East Caribbean Dollar	XCD
Guadeloupe	GP	French Franc	FRF
Guam	GU	US Dollar	USD
Guatemala	GT	Quetzal	GTQ
Guinea	GN	Syli	GNS
Guinea-Bissau	GW	Guinea-Bisseau Peso	GWP
Guyana	GY	Guyana Dollar	GYD
Haiti	HT	Gourde	HTG
		US Dollar	USD
Heard and McDonald Islands	HM	Australian Dollar	AUD
Honduras	HN	Lempira	HNL
Hong Kong	HK	Hong Kong Dollar	HKD
Hungary	HU	Forint	HUF
Iceland	IS	Iceland Krona	ISK
India	IN	Indian Rupee	INR
Indonesia	ID	Rupiah	IDR

Iran (Islamic Republic of)	IR	Iranian Rial	IRR
Iraq	IQ	Iraqi Dinar	IQD
Ireland	IE	Irish Pound	IEP
Israel	IL	Shekel	ILS
Italy	IT	Italian Lira	ITL
Ivory Coast (refer to Côte d'Ivoire)			
Jamaica	JM	Jamaican Dollar	JMD
Japan	JP	Yen	JPY
Jordan	JO	Jordanian Dinar	JOD
Kampuchea, Democratic	KH	US Dollar	USD
Kenya	KE	Kenyan Shilling	KES
Kiribati	KI	Australian Dollar	AUD
Korea, Democratic People's Republic of	KP	North Korean Won	KPW
Korea, Republic of	KR	Won	KRW
Kuwait	KW	Kuwaiti Dinar	KWD
Laos People's Democratic Republic	LA	Kip	LAK
Lebanon	LB	Lebanese Pound	LBP
Lesotho	LS	Rand	ZAR
		Loti	LSL
Liberia	LR	Liberian Dollar	LRD
Libyan Arab Jamahiriya	LY	Libyan Dinar	LYD
Liechtenstein	LI	Swiss Franc	CHF
Luxembourg	LU	Luxembourg Franc	LUF
Macau	MO	Pataca	MOP
Madagascar	MG	Malagasy Franc	MGF
Malawi	MW	Kwacha	MWK
Malaysia	MY	Malaysian Ringgit	MYR
Maldives	MV	Rufiyaa	MVR
Mali	ML	CFA Franc BCEAO	XOF
Malta	MT	Maltese Lira	MTL
Marshall Islands	MH	US Dollar	USD
Martinique	MQ	French Franc	FRF
Mauritania	MR	Ouguiya	MRO
Mauritius	MU	Mauritius Rupee	MUR
Mexico	MX	Mexican Peso	MUR

Mircronesia	FM	US Dollar	USD
Monaco	MC	French Franc	FRF
Mongolia	MN	Tugrik	MNT
Montserrat	MS	East Caribbean Dollar	XCD
Morocco	MA	Moroccan Dirham	MAD
Mozambique	MZ	Metical	MZM
Myanmar	MM	Kyat	BUK
Namibia	NA	Rand	ZAR
Nauru	NR	Australian Dollar	AUD
Nepal	NP	Nepalese Rupee	NPR
Netherlands	NL	Netherlands Guilder Guilder	NLG
Neutral Zone	NT	Kuwaiti Dinar	KWD
New Caledonia	NC	CFP Franc	XPF
New Zealand	NZ	New Zealand Dollar	NZD
Nicaragua	NI	Cordoba	NIC
Niger	NE	CFA Franc BCEAO	XOF
Nigeria	NG	Naira	NGN
Niue	NU	New Zealand Dollar	NZD
Norfolk Island	NF	Australian Dollar	AUD
Northern Mariana Islands	MP	US Dollar	USD
Norway	NO	Norwegian Krone	NOK
Oman	OM	Rial Omani	OMR
Pakistan	PK	Pakistan Ruppe	PKR
Palau	PW	US Dollar	USD
Panama	PA	Balboa	PAB
		US Dollar	USD
Papua New Guinea	PG	Kina	PGK
Paraguay	PY	Guarani	PYG
Peru	PE	Sol	PES
		Inti	PEI
Phillippines	PH	Phillipine Peso	PHP
Pitcairn	PN	New Zealand Dollar	NZD
Poland	PL	Zloty	PLTZ
Portugal	PT	Portugese Escudo	PTE
Puerto Rico	PR	US Dollar	USD
Qatar	QA	Qatari Rial	QAR

Reunion	RE	French Franc	FRF
Romania	RO	Leu	ROL
Rwanda	RW	Rwanda Franc	RWF
St. Helena	SH	St. Helena Pound	SHP
St. Kitts-Nevis	KN	East Caribbean Dollar	XCD
Saint Lucia	LC	East Caribbean Dollar	XCD
St. Pierre and Miquelon	PM	French Franc	FRF
St. Vincent and the Grenadines	VC	East Caribbean Dollar	XCD
Samoa	WS	Tala	WST
San Marino	SM	Italian Lira	ITL
Sao Tome and Principe	ST	Dobra	STD
Saudi Arabia	SA	Saudi Royal	SAR
Senegal	SN	CFA Franc BCEAO	XOF
Seychelles	SC	Seychelles Rupee	SCR
Sierra Leone	SL	Leone	SLL
Singapore	SG	Singapore Dollar	SGD
Solomon Islands	SB	Solomon Islands Dollar	SBD
Somalia	SO	Somali Shilling	SOS
South Africa	ZA	Rand	ZAR
Spain	ES	Spanish Peseta	ESP
Sri Lanka	LK	Sri Lanka Rupee	LKR
Sudan	SD	Sudanese Pound	SDP
Surinam	SR	Surinam Guilder	SRG
Svalbard and Jan Mayen Islands	SJ	Norwegian Krone	NOK
Swaziland	SZ	Lilangeni	SZL
		Rand	ZAR
Sweden	SE	Swedish Krona	SEK
Switzerland	CH	Swiss Franc	CHF
Syrian Arab Republic	SY	Syrian Pound	SYP
Taiwan, Province of China	TW	New Taiwan Dollar	TWD
Tanzania, United Republic of	TZ	Tanzanian Shilling	TZS
Thailand	TH	Baht	THB
Togo	TG	CFA Franc BCEAO	XOF
Tokelau	TK	New Zealand Dollar	NZD
Tonga	TO	Pa'anga	TOP

Trinidad and Tobago	TT	Trinidad and Tobago Dollar	TTD
Tunisia	TN	Tunisian Dinar	TND
Turkey	TR	Turkish Lira	TRL
Turks and Caicos Islands	TC	US Dollar	USD
Tuvalu	TV	Australian Dollar	AUD
Uganda	UG	Uganda Shilling	UGS
Ukrainian SSR	UA	Rouble	SUR
Union of Soviet Socialist Republics	SU	Rouble	SUR
United Arab Emirates	AE	UAE Dirham	AED
United Kingdom	GB	Pound Sterling	GBP
United States	US	US Dollar	USD
– Alabama	UAL	US Dollar	USD
– Alaska	UAK	US Dollar	USD
– Arizona	UAZ	US Dollar	USD
– Arkansas	UAR	US Dollar	USD
– California	UCA	US Dollar	USD
– Colorado	UCO	US Dollar	USD
– Columbia (District of)	UDC	US Dollar	USD
– Connecticut	UCT	US Dollar	USD
– Delaware	UDE	US Dollar	USD
– Florida	UFL	US Dollar	USD
– Georgia	UGA	US Dollar	USD
– Hawaii	UHI	US Dollar	USD
– Idaho	UID	US Dollar	USD
– Illinois	UIL	US Dollar	USD
– Indiana	UIN	US Dollar	USD
– Iowa	UIA	US Dollar	USD
– Kansas	UKS	US Dollar	USD
– Kentucky	UKY	US Dollar	USD
– Louisiana	ULA	US Dollar	USD
– Maine	UME	US Dollar	USD
– Maryland	UMD	US Dollar	USD
– Massachusetts	UMA	US Dollar	USD
– Michigan	UMI	US Dollar	USD
– Minnesota	UMN	US Dollar	USD

– Mississippi	UMS	US Dollar	USD
– Missouri	UMO	US Dollar	USD
– Montana	UMT	US Dollar	USD
– Nebraska	UNE	US Dollar	USD
– Nevada	UNV	US Dollar	USD
– New Hampshire	UNH	US Dollar	USD
– New Jersey	UNJ	US Dollar	USD
– New Mexico	UNM	US Dollar	USD
– New York	UNY	US Dollar	USD
– North Carolina	UNC	US Dollar	USD
– North Dakota	UND	US Dollar	USD
– Ohio	UOH	US Dollar	USD
– Oklahoma	UOK	US Dollar	USD
– Oregon	UOR	US Dollar	USD
– Pennsylvania	UPA	US Dollar	USD
– Rhode Island	URI	US Dollar	USD
– South Carolina	USC	US Dollar	USD
– South Dakota	USD	US Dollar	USD
– Tennessee	UTN	US Dollar	USD
– Texas	UTX	US Dollar	USD
– Utah	UUT	US Dollar	USD
– Vermont	UVT	US Dollar	USD
– Virginia	UVA	US Dollar	USD
– Washington (State of)	UWA	US Dollar	USD
– West Virginia	UWV	US Dollar	USD
– Wisconsin	UWI	US Dollar	USD
– Wyoming	UWY	US Dollar	USD
United States Minor Outlying Islands	UM	US Dollar	USD
Uruguay	UY	Uruguayan Peso	UYP
Vanuatu	VU	Vatu	VUV
Vatican City State (Holy See)	VA	Italian Lira	ITL
Venezuela	VE	Bolivar	VEB
Vietnam	VN	Dong	VND
Virgin Islands, British	VG	US Dollar	USD
Virgin Islands, U.S.	VI	US Dollar	USD
Wallis and Futuna Islands	WF	CFP Franc	XPF

Western Sahara	EH	Moroccan Dirham	MAD
Yemen, Republic of	YE	Yemeni Rial	YER
		Yemeni Dinar	YDD
Yugoslavia	YU	New Yugoslavian Dinar	YUD
Zaire	ZR	Zaire	ZRZ
Zambia	ZM	Kwacha	ZMK
Zimbabwe	ZW	Zimbabwe Dollar	ZWD

List 2 – Unit of Measure Codes

Unit Name	Code
Length	
Millimetre	MMT
Centimetre	CMT
Decimetre	DMT
Metre	MTR
Hectometre	HMT
Kilometre	KMT
Megametre	MAM
Area	
Square Milimetre	MMK
Square Centimetre	CMK
Square Decimetre	DMK
Square Metre	MTK
Square Kilometre	KMK
Volume/Capacity	
Cubic Millimetre	MMQ
Cubic Centimetre	CMQ
Cubic Decimetre	DMQ
Cubic Metre	MTQ
Thousand Cubic Metres	TMQ
Million Cubic Metres	HMQ
Millilitre	MLT
Centilitre	CLT
Decilitre	DLT

Litre	LTR
Hectolitre	HLT
Megalitre	MAL
Litre, Pure Alcohol	LPA
Hectolitre, Pure Alcohol	HPA

Weight

Metric Carat	CTM
Milligram	MGM
Gram	GRM
Hectogram	HGM
Kilogram	KGM
Kilogram of Named Substance	KNS
Kilogram – 90% Air Dry	KSD
Deciton	DTN
Metric Ton	TNE
Kiloton	KTN

Number

Piece	PCE
Number	NMB
Hundred	CEN
Thousand	MIL
Million	MIO
Dozen	DZN
Score	SCO
Gross	GRO
Great Gross	GGR
Number of Packs	NAP
Pair	PAR
Dozen Pairs	DPR
Number of Parcels	NPL
Number of Sets	SET

Other

Joule	JOU
-------	-----

Kilojoule	KJO
Watt-Hour	WHR
Kilowatt-Hour	KWM
Megawatt-Hour	MWH
Gigawatt-Hour	GWH
Watt	WTT
Kilowatt	KWT
Megawatt	MAW
Kilovolt-Ampere	KVA
Megavolt-Ampere	MVA
Curies	CCI
Millicuries	MCI

List 3 – Goods and Services Tax Status Codes

CODES 51 TO 55 REFER TO NON-TAXABLE GOODS IN ACCORDANCE WITH SCHEDULE VII OF THE *EXCISE TAX ACT*

Code	Explanation
50	Goods prescribed by the “Value of Imported Goods (GST) Regulations” made pursuant to the <i>Excise Tax Act</i> . This code is not an exemption code but serves only to reduce the value determined under the <i>Customs Act</i> to a value determined under the above-mentioned regulations.
51	Customs Heading Numbers not subject to the goods and services tax as enumerated in section 1 of Schedule VII.
52	Medals, trophies and other prizes, not including usual merchantable goods, that are won outside Canada in competitions, that are bestowed, received or accepted outside Canada or that are donated by persons outside Canada, for heroic deeds, valour or distinction are not subject to the goods and services tax as provided for in section 2 of Schedule VII.
53	Printed matter that is to be made available to the general public, without charge, for the promotion of tourism, where imported by or on the order of a foreign government or an agency or representative thereof; or where imported by a board of trade, chamber of commerce, municipal or automobile association or similar organization to which it was supplied for no consideration, other than shipping and handling charges, is not subject to the goods and services tax as provided for in section 3 of Schedule VII.
54	Goods that are imported by a charity in Canada and that have been donated to the charity are not subject to the goods and services tax as provided for in section 4 of Schedule VII.
55	Goods that are imported by a particular person where the goods are supplied to the particular person by a non-resident person for no consideration, other than shipping and handling charges, as replacement parts under a warranty in respect of tangible personal property, are not subject to the goods and services tax as provided for in section 5 of Schedule VII.

CODES 56 TO 66 GOODS NOT SUBJECT TO THE GOODS AND SERVICES TAX IN ACCORDANCE WITH SECTION 6 OF SCHEDULE VII OF THE *EXCISE TAX ACT*

Code	Explanation
56	Drugs as described by section 2 of Part 1 of Schedule VI.

- 57 Medical devices are enumerated in Part II of Schedule VI but not including property which is provided for by regulations pursuant to section 31 of the Part.
- 58 Medical devices which are property as provided for by regulation pursuant to Section 31 of Part II of Schedule VI.
- 59 Food or beverages for human consumption (including sweetening agents, seasonings and other ingredients to be mixed with or used in the preparation of such food or beverages) as proved for in section 1 of Part III of Schedule VI but excluding: wine, spirits, beer, malt liquor or other alcoholic beverages; non-alcoholic malt beverages; carbonated beverages; non-carbonated fruit juice beverages or fruit flavoured beverages containing less than 25 per cent by volume of a natural fruit juice or combination of natural fruit juices; candies; confectionery; snack foods and snack mixtures; ice lollies; fruit bars, rolls or drops; ice cream, ice milk, sherbet, frozen yoghurt or frozen pudding all in single servings; sweetened baked goods in quantities of less than six single servings; yoghurt, pudding or beverages (other than unflavoured milk) in individual single services other than when prepared and packaged specially for consumption by babies; prepared salads; sandwiches and similar products; platters of cheese, cold cuts, fruit or vegetables and other arrangements of prepared food.
- 60 Goods related to agriculture and fishing as enumerated in Part IV of Schedule VI but not including property which is provided for by regulation pursuant to section 10 of that Part.
- 61 Goods related to agriculture and fishing which are proved for by regulation pursuant to section 10 of Part IV of Schedule VI but not including fishing boats purchased for use in the commercial fisheries.
- 62 Fishing boats which are purchased for use in the commercial fisheries which are provided for by regulation pursuant to section 10 of Part IV of Schedule VI.
- 63 Goods for the use of the Governor General as provided for by section 1 of Part VIII of Schedule VI.
- 64 Goods for use in the construction of a bridge or tunnel that crosses the boundary between Canada and the United States when imported by an international bridge or tunnel authority as provided for by section 2 of Part VII of Schedule VI.
- 65 Goods (other than prescribed goods) that are sent to the recipient of the supply of the goods at an address in Canada by mail or courier and the value of which is not more than \$40 as provided for by section 7 of Schedule VII.
- 66 Prescribed goods imported in prescribed circumstances as provided for by section 8 of Schedule VII.

CODES 67 TO 82 GOODS NOT SUBJECT TO THE GOODS AND SERVICES TAX BY VERTUE OF AN ACT OF PARLIAMENT OTHER THAN THE *EXCISE TAX ACT*

Code	Explanation
67	Goods for the personal use of foreign representatives and their dependents; members of the administrative and technical staff of diplomatic missions and their dependants; consular employees and their dependents; and senior officials of international organizations and their dependents.
68	Goods for the official use of diplomatic missions, consular posts and international organizations.
69	Furniture, personal effects and a motor vehicle for the personal use of members of the Visiting Forces and their dependant spouses and children, on their first arrival in Canada.
70	Goods for the exclusive use of the Visiting Forces.
71	Goods imported by the government of the province of Alberta.
72	Goods imported by the government of the province of British Columbia.
73	Goods imported by the government of the province of Manitoba.
74	Goods imported by the government of the province of New-foundland.

- 75 Goods imported by the government of the province of New Brunswick.
- 76 Goods imported by the government of the province of Nova Scotia.
- 77 Goods imported by the government of the province of Ontario.
- 78 Goods imported by the government of the province of Prince Edward Island.
- 79 Goods imported by the government of the province of Quebec.
- 80 Goods imported by the government of the province of Saskatchewan.
- 81 Goods imported by the government of the province of Northwest Territories.
- 82 Goods imported by the government of the province of Yukon Territory.

List 4 – Excise Tax Exemption Codes

Code	Explanation
-------------	--------------------

CUSTOMS HEADING NUMBERS

- | | |
|----|---|
| 85 | Goods listed in tariff item No. 9804.30.00 of Schedule I to the <i>Customs Tariff</i> . |
| 86 | Goods enumerated in <i>Customs Tariff</i> items listed in Part VII of Schedule III to the <i>Excise Tax Act</i> . |

EDUCATIONAL, TECHNICAL, CULTURAL, RELIGIOUS AND LITERARY

- | | |
|----|--|
| 87 | Goods, other than spirits and wines, manufactured or produced more than one hundred years prior to the date of their importation or sale, as per section 13 of Part III of Schedule III to the <i>Excise Tax Act</i> . |
|----|--|

TAXABLE GOODS UNDER LICENCE

- | | |
|----|---|
| 88 | New motor vehicles designed by highway use, or chassis therefore, including parts and equipment for installation thereon, prior to first sale in Canada; raw materials and partly manufactured goods imported by a licensed manufacturer for further manufacture by him or on his behalf – “E” licence. |
| 89 | Goods imported by a licensed wholesaler or a duty free sales outlet for resale – “W” licence. |

Note: Under the GST, all FST Manufacturers’ sales tax licences (“S” type) and most GST Wholesalers’ sales tax licences (“W” type) will become ineffective. However, those licensed wholesalers (“W” type) dealing in goods subject to excise tax, as well as those licensed manufacturers in possession of an excise tax licence (“E” type), will be permitted to retain their licences for excise tax purposes.

TAXABLE GOODS EXEMPT CONDITIONALLY UPON END USE

- | | |
|----|---|
| 90 | All other conditionally exempt goods; articles and materials for use exclusively in the manufacture of conditionally tax exempt goods. |
| 91 | Ships’ stores imported by owners, or their authorized agents, of the classes of ships or marine vessels and aircraft listed in Memorandum D4-2-1. |
| 92 | Goods, imported by public museums, libraries, universities, colleges or schools for placement therein as exhibits and not for sale, as outlined in section 12 of Part III of Schedule III to the <i>Excise Tax Act</i> . |
| 93 | Diesel fuel for use in the generation of electricity, except where the electricity so generated is used primarily in the operation of a vehicle, as outlined in paragraph 23(8)(c) of the <i>Excise Tax Act</i> . |
| 94 | Other imported goods covered by an Order in Council authorizing the remission of the excise tax paid or payable thereon. |
| 95 | Imported goods qualifying under other exemption provided for or changed by impending law, excise policy or regulation, predicated on a budget announcement; prior approval must be obtained from the Department before this code may be used. |

TAXABLE GOODS QUALIFYING FOR EXCISE TAX EXEMPTION WHEN IMPORTED BY CERTAIN INSTITUTIONS AND OTHERS, FOR THEIR OWN USE NOT FOR RESALE, AS SPECIFIED IN THE *EXCISE TAX ACT*

96 Goods imported by provincial governments, other than those for which there is in force, at the time of their importation, a reciprocal taxation agreement.

Note: Only the provincial governments of Alberta, New Brunswick, Saskatchewan, the Yukon and the Northwest Territories are allowed excise tax exemption, as the other provincial governments have negotiated reciprocal taxation agreements.

97 Goods imported by Diplomats – Part II, Schedule III to the *Excise Tax Act*.

98 Goods imported by Certified Public Hospitals – section 2, Part VIII, Schedule III to the *Excise Tax Act*.

99 Goods imported by Municipalities – Part XII, Schedule III to the *Excise Tax Act*.

APPENDIX E

APPENDIX E

BAR CODE SPECIFICATIONS APPLICABLE TO ALL CUSTOMS BAR CODE LABELS

1. Bar Code Symbolologies

Either of the following bar code symbolologies may be selected:

- (a) Standard Code 3 of 9, as defined in the AIM document USS-39 (USD-3), (AIM is the Automatic Identification Manufacturers Inc.). Use of the optional Code 3 of 9 modulo 43 checksum is not acceptable. Code 3 of 9 bar code symbols may be printed with either a 2:1 or 3:1 wide to narrow bar width ration, subject to meeting requirements in paragraph 15; or
- (b) Code 128 is defined in AIM document USS-128 (USD-6). A modulo 103 checksum digit is a mandatory part of Code 128.

2. Width of Narrow Bar

The minimum width of a narrow bar must be 0.009"/0.023 cm.

The maximum width of a narrow bar is dependent on the bar code symbology selection as follows:

Code 3 of 9 (2:1 ratio)	=	0.016"/0.04 cm
Code 3 of 9 (3:1 ratio)	=	0.012"/0.03 cm
Code 128 (no double density)	=	0.016"/0.04 cm
Code 128 (double density)	=	0.024"/0.06 cm

3. Width of Wide Bar

For Code 3 of 9, a wide bar must be no less than 2 and no more than 3 times that of a narrow bar, according to the narrow bar specifications in requirement 2.

For Code 128, there are 4 different bar widths; these must be 1, 2, 3 and 4 times that of a narrow bar, where the maximum width of the narrow bar is as specified in requirement 2.

4. Length of Quiet Zones

Both the leading and the trailing quiet zones must be minimum of either 10 times the narrow bar width or 0.125"/0.3 cm, whichever is greater. Longer quiet zones will increase the readability of the code.

5. Bar Code Symbol Height

The bar code symbol must be between 0.375"/0.95 cm and 0.625"/1.60 cm in height.

6. Bar Code Symbol Length

The bar symbol, including the leading and trailing quiet (blank) zones, as well as the human readable component, must totally reside within the "Delimited Area" as defined in paragraph 15.

7. Human Readable Format

- (a) Human readable print (names or numbers) must always be below the bar code.
- (b) The height of the human readable print must be at least 0.0984"/0.25 cm.
- (c) The human readable number must begin on the left side of the bar code directly below the point where the bar code starts.
- (d) The spacing between the bar code and the human readable format and any subsequent lines must be at least 0.03"/0.08 cm.

8. Print Contrast Ratio

The print contrast ratio is the ratio of the difference of reflectivity between the bars and spaces, as follows:

$$\text{PCR} = \frac{\text{Reflectance of Spaces} - \text{Reflectance of Bars}}{\text{Reflectance of Spaces}}$$

Where the reflectance is defined as a percentage figure, the print contrast ratio must be a minimum of 55% with an optimum value of 75%.

9. Readability

The average first read rate for bar code symbols produced must be 95%, (i.e., only 5 in 100 will require more than 1 scan). All bar codes produced through carbons must meet the same read rate as the original.

10. Lifetime

The bar code symbol must be readable for a minimum of 8 months with a 95% first read rate.

11. Print Type

The bar code symbol may be printed with either carbon or non-carbon ink.

12. Label Size

If labels are used, the maximum length and width of the label is as defined in the "Delimited Area" of paragraph 15. There should be no wording above the bar code itself and there should be 0.125"/0.3 cm between the top of the bar code and the edge of the label. The label must be a self-adhesive, permanent label and must be smudge-proof.

BAR CODE SPECIFICATIONS SPECIFIC TO ACCOUNT SECURITY HOLDER TRANSACTION NUMBERS

13. Code for transaction Numbers

The bar code symbol represents a 14 digit (transaction) code, where the first 5 digits are the account security number, the next 8 digits are the importer/broker assigned number, and the last digit is the check digit.

The Modulo 10 checksum digit formula, as specified by Customs (see Appendix B to this Memorandum), must be used to calculate all check digits. The assigned number must not be repeated for a period of 6 years plus the current year.

14. Human Readable Format

Below each bar code symbol, the encoded data must be printed in a human-readable format. The only acceptable format of this human-readable printout is the same as described for the bar code symbol, except either a space or dash must follow the first 5 digits (account security number) i.e., 12345 000067897 or 12345-000067897. The human readable transaction number must begin on the left side of the bar code, directly below the point where the bar code starts. If a broker or importer name is to be printed on the bar code label, it should be printed on the same line but must be separated by a blank character space, a slash and another blank character space, (e.g., 12345-123456781 / ABC Customs Brokers). If the broker or importer name is too long to fit on one line, it should be continued on the line below but should not start any further left than where the broker or importer name started on the line above, (e.g., 12345-123456781 / Associated National Customs Brokers of Canada). Only names and not numbers are acceptable after the 14 digit transaction number.

15. Delimited Area

The bar-coded label must fit into a space that is 4"/10.2 cm long by 1"/2.54 cm high. The symbol itself can be no longer than 3.75"/9.5 cm and no higher than 0.625"/1.60 cm.

16. Private Printing

Bar codes must be printed privately and approval for quality control must be obtained in advance from Customs. Requests for approval must be accompanied by sample bar-coded/human readable transaction numbers and should be submitted to:

Department of National Revenue
Customs and Excise
Ottawa, Ontario
K1A 0L5

Attention: Systems Operations Division

REFERENCES

EFFECTIVE DATE –

January 4, 1993

ISSUING OFFICE –

Entry, Postal and Appraisal Division

LEGISLATIVE REFERENCES –

Customs Act
Special Import Measures Act
Financial Administration Act

HEADQUARTERS FILE –

7595-1

SUPERSEDED MEMORANDA “D” –

N/A

OTHER REFERENCES –

D6-2-9, D7-3-1, D8-5-1, D8-5-2, D11-6-1, D11-6-4, D11-6-5, D17-1-11, D17-2-2, Series D13, D14, D15 and D16

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE, CUSTOMS AND EXCISE.