



Ottawa, June 16, 2003

MEMORANDUM D22-1-1

ADMINISTRATIVE MONETARY PENALTY SYSTEM

This Memorandum describes the Administrative Monetary Penalty System (AMPS) as it applies to the customs commercial clients, and establishes guidelines concerning the AMPS penalties that the Canada Customs and Revenue Agency (CCRA) may apply for non-compliance.

The AMPS penalties are designed to address non-compliance with Canada's trade and border legislation. Under the authority of the *Customs Act*, the AMPS provides for penalties for contraventions of the *Customs Act*, *Customs Tariff*, and any regulations thereunder including contraventions of the terms and conditions of licensing agreements and undertakings. The AMPS penalties largely replace the use of seizure and ascertained forfeitures as enforcement tools.

The AMPS does not apply retroactively to infractions that occurred prior to October 7, 2002, the date that the AMPS was implemented, with the exception of five contraventions relating to the Customs Self Assessment Program, which became effective December 3, 2001. However, prior rulings, court decisions, etc. respecting tariff classification, value for duty, and origin are still valid and are used to determine a client's awareness of the compliance requirements with respect to section 32.2 of the *Customs Act*.

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GUIDELINES AND GENERAL INFORMATION

DEFINITIONS

Administrative Monetary Penalty System (AMPS) – A system of administrative monetary penalties for failure to comply with legislative, regulatory, or program requirements.

Business Number (BN) – A CCRA assigned number that identifies the client responsible for payment of duty and taxes and any outstanding penalties.

Carrier Code – A four-digit number assigned by customs to all persons who transport goods pursuant to section 19 of the *Customs Act*.

Contravention – A failure to comply with any legislation, regulations and conditions of any licensing or undertaking administered by the CCRA.

Notice of Penalty Assessment (NPA) – A prescribed form given to the client containing detailed information on the contravention and penalty assessment.

Penalty Amount – The total amount of money owing as a result of a penalty assessment.

Penalty Assessment (PA) – The process of documenting a contravention and its penalties.

Penalty Assessment Number – A unique sequential numeric identifier that is assigned to all administrative monetary penalties.

Person – “Person” means an individual, a partnership, a corporation, the estate of a deceased individual, a trust, or a body that is a society, union, club, association, commission or other organization of any kind.

Prescribed Rate of Interest – A rate of interest equivalent to the Treasury Bill rate as set by the Bank of Canada. For more information about this rate, refer to Memorandum D17-1-19, *Interest Rate for Customs Purposes Regulations*.

Prohibited Goods – Goods, which are prohibited as imported goods into Canada under tariff items 9897.00.00, 9898.00.00, and 9899.00.00 of the *Customs Tariff* or under other legislation. For example, obscene publications, child pornography, and hate propaganda are prohibited importations under tariff item 9899.00.00. Certain types of agricultural goods are prohibited under legislation enforced by the Canadian Food Inspection Agency due to the risk of disease.

Specified Contraventions for the AMPS:

- Failure to report imports (subsection 12(1) of the *Customs Act*) – AMPS contraventions C019 and C020.
- Possession of illegally imported goods (section 15 of the *Customs Act*) – AMPS contravention C031.
- Failure to report goods subject to export control (subsection 95(1), of the *Customs Act*) – contravention C345.
- Failure to answer truthfully in respect of imports (paragraph (a) of section 13 of the *Customs Act*) – AMPS contravention C025.
- Failure to answer truthfully in respect of exports (paragraph 95(3)(a) of the *Customs Act*) – AMPS contravention C346.
- False information in respect of imports or exports (section 7.1 of the *Customs Act*) – AMPS contravention C348.

Specified Goods for the AMPS contraventions:

- Alcohol, ethyl alcohol and spirits;
- Beer or malt liquor;
- Wine;
- Tobacco products;
- Weapons, devices, ammunition, parts or components set out under tariff item 9898.00.00;
- Firearms;
- Controlled substances (drugs) as defined in the *Controlled Drugs and Substances Act*;
- Child pornography; and
- Conveyance modified and used for smuggling purposes.

Note: This list may be extended in the future.

Sub-office work location – A four-digit number assigned by customs that identifies warehouse operator.

Undertakings – An agreement by a client to do or perform a specific action.

LEGISLATION

1. Sections 109.1 to 109.5, 127.1 and 129 of the *Customs Act* relate to the Administrative Monetary Penalties. The relevant legislation is provided in Appendix A.

REGULATIONS

2. The relevant regulations are provided in Appendix B.

OVERVIEW OF THE ADMINISTRATIVE MONETARY PENALTY SYSTEM (AMPS)

3. The AMPS provides for monetary penalties for contraventions of the *Customs Act*, *Customs Tariff*, and the regulations pursuant to these Acts including contraventions of the terms and conditions of licensing agreements and undertakings. The AMPS penalties will be issued on a Form E650, *Notice of Penalty Assessment*, or NPA. An example of this form can be found in Appendix C.
4. The AMPS will impose monetary penalties in proportion to the type, frequency, and severity of the infraction. Most penalties are graduated and take the client contravention history into consideration. The AMPS penalty structure and penalty application process, as well as the correction and redress process, allows customs to treat its clients fairly, consistently, transparently, and impartially.

Improved Compliance

5. The most important objectives of the AMPS are to correct non-compliance and to establish a level playing field for all clients. Providing comprehensive penalty coverage for contraventions of customs requirements and obligations will result in a significant overall improvement in the level of client compliance nationally. This will eliminate the competitive advantage which non-complying clients currently have over those who have invested in compliance.
6. Clients can avoid the AMPS penalties by ensuring that they are fully compliant with all customs requirements. To encourage compliance, it is customs' policy that when clients come forward to voluntarily disclose and correct their non-compliance, the AMPS penalties will not be issued. This approach to achieving compliance is not intended to address repetitive problems caused by clients' failure to exercise thoroughness and due care in their customs related business dealings, nor will it be considered if the non-compliance is revealed by a client during a customs verification process. In order to ensure that the health and safety of Canadians is protected, non-compliance involving goods that are restricted, controlled, or prohibited,

may be subject to enforcement measures ranging from the AMPS penalties to prosecution. To ensure complete transparency, clients should consider presenting a “what if” scenario to customs (if desired, through a third party to protect anonymity) fully disclosing the nature of the non-compliance in order to determine whether or not enforcement measures would be applied by customs.

The AMPS Client Contravention History

7. Each time clients are issued a penalty, this information is added to their client contravention history. Clients who demonstrate a poor compliance record can expect to receive increased attention from customs. This may range from Client Services officers arranging to meet with them to assist in identifying corrective action, to increased examinations at the border or compliance verifications of the company’s books and records.

8. The AMPS penalties are assessed against a client identifier using a CCRA number such as the Business Number (BN) at the company’s customs account level, carrier code or sub-office work location number. If a company has several divisions with different customs BNs, a poor client contravention history for one division will not affect the client contravention history or the penalty levels of the other divisions.

9. The AMPS client contravention history contains information on contraventions issued, closed and cancelled during the retention period. In most cases, contraventions have retention periods of three years, except for contraventions relating to late accounting which are retained for a period of one year.

10. Under subsection 107(9) of the *Customs Act*, clients can request copies of their own AMPS client contravention history maintained by customs. Each client is limited to two requests for copies per calendar year.

11. A company’s AMPS contravention history is available only to the particular company whose information is contained therein. Requests must be received on company letterhead and sent to the client’s customs Client Services office (see Appendix D) and shall provide the following information:

- Printed name and title of officer of the company (authorized officer)
- Signature of the above referenced officer of the company
- One of the appropriate client identification numbers:
 1. Business Number;
 2. Carrier code; or
 3. Sub-office work location.

NOTIFICATION TO SERVICE PROVIDERS

12. When an NPA is carried out against a single transaction or release, the service provider will receive a copy of the NPA only when their account security number is used in the documentation.

13. When an NPA is carried out during a verification, a disclosure authorization letter from the client is required, since the client may be using the services of more than one service provider. For an upcoming verification, customs sends a verification notice to the client together with a blank disclosure authorization letter. If any NPAs are assessed as a result of the verification, the service provider will be informed only if the client has identified the service provider on the disclosure authorization letter and has sent it to customs.

APPLICATION OF THE AMPS

14. It is the policy of the CCRA, in accordance with the guidelines set out in this Memorandum, to apply the Administrative Monetary Penalties under the authority of sections 109.1 and 109.2 of the *Customs Act*, for contraventions of the *Customs Act*, and the *Customs Tariff*, and any regulations thereunder including contraventions of the terms and conditions of licensing agreements and undertakings.

15. The AMPS applies to all commercial clients including importers, exporters, brokers, warehouse and duty free shop operators, carriers, freight forwarders or representatives thereof. The penalties largely replace seizures and ascertained forfeitures for commercial importations and exportations of goods.

16. The AMPS penalties are applied against the person in response to their non-compliance as opposed to seizures, which are applied against goods, thereby enabling the use of the collections provisions in the *Customs Act* when payment of penalties becomes an issue.

17. Customs verification activities may identify multiple occurrences of an identical contravention. To ensure that clients have the opportunity to become compliant before penalties move to the next level, all occurrences of an identical contravention identified during the same customs verification process will be assessed at the same penalty level.

18. Penalty levels for identical contraventions identified during customs verifications will be determined on the basis of the penalty level in place in the client’s contravention history rather than progressively on a transactional basis. For example, contraventions identified during the first occurrence of a customs verification would be assessed at the first penalty level. If, however, during a second customs verification, identical contraventions were once again identified, penalties would be assessed at the second level

for each infraction, i.e., per incorrect document or declaration. Penalty levels would be determined accordingly for identical infractions identified during third and subsequent customs verifications.

THE AMPS VS. APPLICATION OF OTHER ENFORCEMENT MEASURES

19. The AMPS penalties are designed to address non-compliance within the commercial stream of the customs program. These penalties largely replace the use of seizure and ascertained forfeitures for technical infractions. Duties do not form part of the penalty amount under the AMPS and must be accounted for and paid separately.

20. When an AMPS penalty is issued, seizure action may also be initiated in specific circumstances. These may include instances where goods are prohibited or controlled.

21. The application of an AMPS penalty, or the use of seizure and ascertained forfeiture, does not preclude the CCRA's option to prosecute. Criminal prosecution will continue to be undertaken where warranted, due to the seriousness of the offence or the potential harm to society.

22. The policy regarding the use of the AMPS does not place any restriction on the application of any other enforcement authority that may be available to customs in the enforcement of any laws governing the movement of goods and people into or out of Canada for which customs has legislative responsibility.

PENALTY STRUCTURE

23. The AMPS penalty structure is graduated in most cases, providing for higher monetary penalties for repeat incidences of the same type of contravention. Some penalties are based on a specific percentage of the value for duty of the goods involved or a flat rate monetary penalty, whichever is higher. For others, the penalty consists simply of a flat rate monetary penalty.

24. Each contravention relates to a breach of a specific requirement set out in the legislation. In some cases there may be several contraventions relating to a single legislative requirement. This has been done in order to establish penalty amounts that will reflect the seriousness of the particular contravention.

25. The complete AMPS contraventions are listed in the *AMPS Master Penalty Document (MPD)* – the link to the Website is provided in the Supplementary Information section. An index of the MPD is provided in Appendix E.

Maximum penalty amount

26. Under the AMPS, the maximum penalty amount for a single contravention is \$25,000. However, the total penalty amount assessed on an NPA may exceed \$25,000 if there is more than one AMPS contravention identified on the NPA.

27. Customs will not apply more than one AMPS contravention to any single instance of non-compliance. For example, if the circumstances of a single instance of non-compliance involved providing information to an officer that is not true, accurate and complete (contravention C005) as well as failing to report imported goods (contravention C022), only one penalty would be applied. The client's contravention history and the circumstances of the non-compliance would be considered by the officer in the process of determining the appropriate penalty to apply.

28. In the case of the specified contraventions of section 7.1, 12, 13, 15, 95, or 96 of the *Customs Act*, **and** where the value for duty of goods involved in the contravention were to result in a penalty exceeding the legislated maximum of \$25,000, the goods may be seized rather than subjected to the AMPS penalty. If the goods are not specified goods or otherwise prohibited or controlled, terms of release may be offered with the amount payable being the same as the AMPS penalty specified for the given contravention.

PAYMENT

29. A penalty assessed under the AMPS becomes payable on the day the NPA is served on the person. An NPA may either be served to the person by hand or sent by registered mail.

30. Interest is payable on penalties at the prescribed rate, beginning the date following the date of the NPA. However, if the penalty is paid within 30 days after the date of the NPA, no interest will apply.

Failure to pay penalty assessment

31. Any amount assessed as a penalty in an NPA issued under section 109.3 of the *Customs Act* constitutes a debt due to Her Majesty by the person to whom the NPA was issued.

32. The Assessment and Collections Branch is responsible for recovering debts that are in default.

REVIEW OF ENFORCEMENT ACTIONS

33. When a person does not agree with the findings outlined in an NPA, there are two types of review available. They are:

- requests for correction of an incorrect NPA within 30 days, pursuant to section 127.1 of the *Customs Act*; and
- requests for redress (ministerial decision) within 90 days, pursuant to section 129 of the *Customs Act*.

34. If a client requests a correction or redress, the payment of the NPA may be deferred until a decision is rendered. However, if it is determined that the penalty was correctly

issued, and the penalty was not paid within 30 days, interest (at the prescribed rate) will be calculated on arrears from the day after the date the NPA was served, until the date the amount owing is paid in full.

Correction Process

35. Following the assessment of a penalty, a designated officer may, on behalf of the Minister, cancel or amend the penalty within 30 days of its issuance if any errors in the assessment have been determined. Correction requests should be submitted to the customs office which issued the NPA.

36. The information required in a correction request is:

- the client identification number:
 - business number (importer/exporter)
 - carrier code (carrier/transporter)
 - sub-office work location (warehouse operators);
- the name and address of the client;
- the penalty assessment number;
- the proof of payment of the NPA when applicable;
- an explanatory note, clearly identifying why it is believed that there is an error in the penalty assessment.

37. If a request for correction under section 127.1 of the *Customs Act* is denied, the client still has the option of requesting a minister's decision as described below.

Redress Process

38. If a client disputes the assessment of a penalty, a request for a ministerial decision can be made pursuant to section 129 of the *Customs Act*. These requests are reviewed by the CCRA Appeals Branch. Information on the redress process is provided on the NPA. It is recommended that clients provide as much information as possible relating to their objection to the penalty.

39. Clients can submit a request for a ministerial decision under the redress process within 90 days from the day the NPA was served. In exceptional circumstances this may be extended to one year. These requests should be sent to the customs office which assessed the penalty as shown on the NPA. The request will then be forwarded to the appropriate Appeals Branch office for review. An acknowledgement letter will be sent to confirm receipt of the request.

PENALTY REDUCTION AGREEMENT (PRA)

40. The purpose of a Penalty Reduction Agreement (PRA) is to assist the client in becoming compliant with the *Customs Act*, *Customs Tariff* and related Regulations by providing an incentive to invest in the correction of underlying systemic problems, which result in the application of penalties.

41. The PRA is a formal agreement between the CCRA and a client, which, under certain conditions, may allow for full relief from or partial reduction of substantial penalties applied under the AMPS.

42. The PRA defines the nature of the identified problem, what will be done to correct the matter, the time frame required to make the correction, as well as post-correction validation criteria. The level of reduction to be provided may range from partial to the full penalty assessment. The policy regarding PRAs will be presented in a separate Memorandum.

SUPPLEMENTARY INFORMATION

43. More information regarding AMPS and the complete *AMPS Master Penalty Document* can be obtained from the AMPS Web pages on the CCRA Web site at www.ccra.gc.ca/customs/general/amps/menu-e.html.

44. More information on the import/export processes and requirements can be obtained from the CCRA Web site at www.ccra.gc.ca/customs/business/menu-e.html.

APPENDIX A

LEGISLATION

109.1 (1) Designated provisions

Every person who fails to comply with any provision of an Act or a regulation designated by the regulations made under subsection (3) is liable to a penalty of not more than twenty-five thousand dollars, as the Minister may direct.

109.1 (2) Failure to comply

Every person who fails to comply with any term or condition of a licence issued under this Act or the *Customs Tariff* or any obligation undertaken under section 4.1 is liable to a penalty of not more than twenty-five thousand dollars, as the Minister may direct.

109.1 (3) Designation by regulation

The Governor in Council may make regulations

- (a) designating any provisions of this Act, the *Customs Tariff* or the *Special Import Measures Act* or of any regulation made under any of those Acts; and
- (b) establishing short-form descriptions of the provisions designated under paragraph (a) and providing for the use of those descriptions.

109.2 (1) Definition of designated goods

In this section, “designated goods” includes firearms, weapons, ammunition and any other goods classified under Chapter 93 of the List of Tariff Provisions set out in the schedule to the *Customs Tariff* or under tariff item No. 9898.00.00 of that List.

109.2 (2) Contravention relating to tobacco products and designated goods

Every person who

- (a) removes tobacco products or designated goods or causes tobacco products or designated goods to be removed from a customs office, sufferance warehouse, bonded warehouse or duty free shop in contravention of this Act or the *Customs Tariff* or the regulations made under those Acts, or
- (b) sells or uses tobacco products or designated goods designated as ships’ stores in contravention of this Act or the *Customs Tariff* or the regulations made under those Acts,

is liable to a penalty equal to double the total of the duties that would be payable on like tobacco products or designated goods released in like condition at the rates of duties applicable to like tobacco products or designated goods at the time the penalty is assessed, or to such lesser amount as the Minister may direct.

109.3 (1) Assessment

A penalty to which a person is liable under section 109.1, 109.11, or 109.2 may be assessed by an officer and, where such an assessment is made, an officer shall serve on the person a written notice of that assessment by sending or delivering it to the person.

109.3 (2) Limitation on assessment

A person shall not be assessed penalties under both subsections 109.1 and 109.2 in respect of the same contravention of this Act, or the *Customs Tariff* or the *Special Import Measures Act* the regulations made under those Acts.

109.3 (3) Penalty in addition to other sanction

An assessment under subsection (1) may be made in addition to a seizure under this Act or a demand for payment under section 124, in respect of the same contravention of this Act or the regulations.

109.4 When penalty becomes payable

A penalty assessed against a person under section 109.3 shall become payable on the day the notice of assessment of the penalty is served on the person.

109.5 (1) Interest on penalties

Subject to subsection (2), a person on whom a notice of assessment of a penalty has been served under section 109.3 shall pay, in addition to the penalty, interest at the prescribed rate for the period beginning on the day after the notice was served on the person and ending on the day the penalty has been paid in full, calculated on the outstanding balance of the penalty.

109.5 (2) Exception

Interest is not payable if the penalty is paid in full by the person within thirty days after the date of the notice of assessment.

127.1 (1) Corrective measures

The Minister, or any officer designated by the Minister for the purposes of this section, may cancel a seizure made under section 110, cancel or reduce a penalty assessed under section 109.3 or an amount demanded under section 124 or refund an amount received under any of sections 117 to 119 within thirty days after the seizure, assessment or demand, if

- (a) the Minister is satisfied that there was no contravention; or
- (b) there was a contravention but the Minister considers that there was an error with respect to the amount assessed, collected, demanded or taken as security and that the amount should be reduced.

127.1 (2) Interest

If an amount is returned to a person under paragraph (1)(a), the person shall be given interest on that amount at the prescribed rate for the period beginning on the day after the amount was originally paid by that person and ending on the day it was returned.

129. (1) Request for Minister's decision

The following persons may, within ninety days after the date of a seizure or the service of a notice, request a decision of the Minister under section 131 by giving notice in writing, or by any other means satisfactory to the Minister, to the officer who seized the goods or conveyance or served the notice or caused it to be served, or to an officer at the customs office closest to the place where the

seizure took place or closest to the place from where the notice was served:

- (a) any person from whom goods or a conveyance is seized under this Act;
- (b) any person who owns goods or a conveyance that is seized under this Act;
- (c) any person from whom money or security is received pursuant to section 117, 118 or 119 in respect of goods or a conveyance seized under this Act; or
- (d) any person on whom a notice is served under section 109.3 or 124.

129. (2) Burden of proof

The burden of proof that notice was given under subsection (1) lies on the person claiming to have given the notice.

APPENDIX B**Designated Provisions (Customs) Regulations**

P.C. 2002-1558 24 September, 2002

Her Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue, pursuant to subsection 109.1(3) (see footnote a) of the *Customs Act* (see footnote b), hereby makes the annexed *Designated Provisions (Customs) Regulations*.

**DESIGNATED PROVISIONS
(CUSTOMS) REGULATIONS****DESIGNATION OF PROVISIONS**

1. A provision of the *Customs Act* or the *Customs Tariff* or a regulation made under any of those Acts that is set out in column 1 of Schedules 1 or 2 is designated for the purpose of subsection 109.1(1) of the *Customs Act*.

SHORT-FORM DESCRIPTIONS

2. (1) The short-form descriptions of a designated provision that is set out in column 1 of an item in Schedules 1 or 2 are the descriptions set out in column 2 of that item.

(2) Subject to subsection 109.3(4) of the *Customs Act*, the applicable short-form description of a designated provision shall be used on a notice of assessment referred to in subsection 109.3(1) of the *Customs Act* to describe a contravention of the provision.

COMING INTO FORCE

3. These Regulations come into force on the day on which they are registered.

SCHEDULE 1

(Section 1 and subsection 2(1))

**DESIGNATED PROVISIONS OF THE
CUSTOMS ACT AND ITS REGULATIONS****PART 1****CUSTOMS ACT**

Item	Designated Provision	Short-form Description
1.	2(1.3)	Failing to keep electronic records in an electronically readable format for prescribed period
2.	3.5	When making a payment in excess of a specified amount, failing to make the payment to the account of the Receiver General in prescribed manner and within prescribed time at a specified institution
3.	7.1	Providing information to an officer that is not true, accurate and complete
4.	9(3)	Failing to make available to an officer prescribed records within the specified time
5.	9(4)	(a) Transacting or attempting to transact business as a customs broker without a licence or without meeting specified requirements (b) Holding oneself out as a customs broker without a licence or without meeting specified requirements
6.	11(1)	(a) Failing to enter Canada at an open customs office that is designated for that purpose (b) Failing to present oneself to an officer without delay (c) Failing to answer truthfully questions asked by an officer
7.	11(3)	Failing to ensure that passengers and crew of conveyance arriving in Canada are forthwith transported to an open customs office that is designated for that purpose
8.	12	Failing to report imported goods at prescribed time and in prescribed manner at the nearest open customs office that is designated for that purpose

Item	Designated Provision	Short-form Description
9.	13(a)	Failing to answer truthfully questions asked by an officer with respect to goods
10.	13(b)	Failing to present goods to an officer or make them available for examination by an officer in manner required
11.	14(2)	Failing to report forthwith in prescribed manner a conveyance, unloaded goods and any goods remaining on the conveyance at a customs office designated for that purpose
12.	15	Failing to report forthwith to an officer goods in respect of which an Act of Parliament that prohibits, controls or regulates the importation of goods has been contravened Failing to report forthwith to an officer goods in respect of which duties have not been paid
13.	16(2)(a)	Failing to report forthwith to an officer delivery of a wreck that has come into Canada
14.	19(1)(a)	Delivering or causing to be delivered, without authorization, goods from a customs office to another customs office or sufferance warehouse
15.	19(1)(b)	Delivering or causing to be delivered, without authorization, goods from one sufferance warehouse to another
16.	19(1)(c)	Removing or causing to be removed, without authorization, ships' stores from a customs office or sufferance warehouse for use on board a conveyance
17.	19(1)(d)	Exporting or causing to be exported, without authorization, goods directly from a customs office or sufferance warehouse
18.	19(1)(e)	Leaving, without authorization, goods at a customs office
19.	19(1.1)	Delivering or causing to be delivered, without authorization, goods to the place of business of the importer, owner or consignee
20.	20(1)	Transporting or causing to be transported within Canada imported goods that have not been released without complying with prescribed conditions or giving prescribed security
21.	21.	(a) Failing to afford an officer free access to specified premises or place (b) Failing to open package or container or to remove any covering from it
22.	22(1)	(a) Failing to keep prescribed records at specified place for prescribed period and in prescribed manner (b) Failing to make prescribed records available to an officer within the time specified (c) Failing to answer truthfully questions asked by an officer about prescribed records
23.	25	Refusing to receive qualified goods at sufferance warehouse
24.	27	(a) Failing to afford an officer free access to a sufferance warehouse, bonded warehouse or duty free shop (b) Failing to open package or container or to remove any covering from it
25.	31	Removing of goods from specified place that have not been released by an officer or by prescribed means
26.	32(3)	Failing to account for released goods in prescribed time and manner
27.	32(5)	(a) Failing to account for goods within prescribed time and in prescribed manner (b) Failing to pay duties within prescribed time
28.	32.2(1)(a)	Failing to correct, within the 90-day period, a declaration of origin of goods in prescribed manner and form containing prescribed information

Item	Designated Provision	Short-form Description
29.	32.2(1)(b)	Failing to pay duties and interest owing as a result of corrected declaration of origin of goods within the 90-day period
30.	32.2(2)(a)	Failing to correct specified declaration, within the 90-day period, in prescribed form and manner, with prescribed information
31.	32.2(2)(b)	Failing to pay duties and interest owing as a result of corrected specified declaration within the 90-day period
32.	32.3(a)	Failing to report to an officer, at the time of their diversion, the diversion of goods that were to be used as ships' stores
33.	32.3(b)	Failing to account for, at the time of their diversion, goods that were to be used as ships' stores in the prescribed manner and form containing prescribed information
34.	32.3(c)	Failing to pay, at the time of their diversion, the specified amount of duties on goods that were to be used as ships' stores
35.	33	Failing to pay duties within prescribed time where goods are released prior to payment of duties
36.	35.01	Importing goods not marked in accordance with the regulations under <i>Customs Tariff</i>
37.	35.1	Failing to furnish proof of origin of goods in prescribed form, containing prescribed information and containing or accompanied by the prescribed information, statements or proof
38.	40(1)	(a) Failing to keep records at specified place in prescribed manner and for prescribed period (b) Failing to make records available to an officer within the time specified (c) Failing to answer truthfully questions asked by an officer in respect of records
39.	40(3)	(a) Failing to keep prescribed records at specified place in prescribed manner and for prescribed period (b) Failing to make prescribed records available to an officer within the time specified (c) Failing to answer truthfully questions asked by an officer in respect of prescribed records
40.	43(2)	Failing to comply with Minister's notice to provide documents
41.	80.2(2)(a)	Failing to report to an officer a specified failure within 90 days
42.	80.2(2)(b)	Failing to repay excess amount of abatement or refund granted and interest within the 90-day period
43.	95(1)	Failing to report exported goods at prescribed time and place and in prescribed manner
44.	95(3)(a)	Failing to answer truthfully questions asked by an officer with respect to exported goods
45.	95(3)(b)	Failing to present goods to be exported to an officer or make them available for examination by an officer in manner required
46.	96	Failing to report forthwith to an officer goods that were not duly exported
47.	97.1(2)	Failing to provide copy of certificate of origin of exported goods to an officer
48.	97.1(3)	Failing to immediately notify a person of correct information in respect of a certificate of origin of exported goods
49.	97.2(1)	(a) Failing to keep records at specified place in prescribed manner and for prescribed period (b) Failing to make records available to an officer within the time specified (c) Failing to answer truthfully questions asked by an officer in respect of records

Item	Designated Provision	Short-form Description
50.	107.1	Failing to provide, or provide access to, prescribed information about any person on board a conveyance in advance of, or within a reasonable time after, the arrival of the conveyance in Canada

PART 2

ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES REGULATIONS

Item	Designated Provision	Short-form Description
1.	4	Failing to provide at specified time every document and any information required to be provided under an Act of Parliament or its regulations that prohibits, controls or regulates the importation of goods.

PART 3

CUSTOMS BROKERS LICENSING REGULATIONS

Item	Designated Provision	Short-form Description
1.	14(b)(i)	Failing to immediately notify chief officer of customs in writing of a change in the address of a business office at which broker transacts business
2.	14(b)(ii)	Failing to immediately notify chief officer of customs in writing of a change in the legal or business name of the partnership or corporation
3.	14(b)(iii)	Failing to immediately notify chief officer of customs in writing of a change in the membership of the partnership
4.	14(b)(iv)	Failing to immediately notify chief officer of customs in writing of a change in the officers or directors of the corporation
5.	14(b)(vi)	Failing to immediately notify chief officer of customs in writing of a change in the ownership of the business or corporation
6.	14(b)(vii)	Failing to immediately notify chief officer of customs in writing of a change in the individuals meeting the specified knowledge requirement who are employed full time
7.	14(c)	(a) Failing to furnish to the importer or exporter of goods a copy of customs accounting documents bearing the customs accounting number and official stamp (b) Failing to furnish to the importer or exporter of goods a copy of information transmitted by electronic means to the Agency
8.	14(d)(i)	Failing to promptly account to a client importer or exporter for funds received from the Receiver General for Canada
9.	14(d)(ii)	Failing to promptly account to a client importer or exporter for funds received in excess of duties or other charges payable to the Agency
10.	17(1)(a)	Failing to keep records and books of account indicating specified financial transactions
11.	17(1)(b)	(a) Failing to keep a copy of each specified customs accounting document and copies of all supporting documents (b) Failing to keep a copy of specified information transmitted by electronic means to the Agency

Item	Designated Provision	Short-form Description
12.	17(1)(c)	Failing to keep copies of all specified correspondence, bills, accounts, statements and other papers
13.	17(1)(d)	Failing to keep separately specified records, books of account and other documents relating to business transacted at a specified customs office

PART 4

CUSTOMS SUFFERANCE WAREHOUSES REGULATIONS

Item	Designated Provision	Short-form Description
1.	11(1)(e)	Failing to provide facilities, equipment and personnel sufficient to control access to a sufferance warehouse and to ensure the secure storage of goods stored in it
2.	12(1)	Failing to ensure goods are stored safely and securely in a designated area
3.	12(2)	Entering place in sufferance warehouse where goods are stored without written authorization or attendance of an officer
4.	12(3)(a)	Failing to have procedures to maintain the security of, and restrict access to, the sufferance warehouse
5.	12(3)(b)	Failing to have procedures to ensure that personnel are aware of and follow procedures to maintain the security of, and restrict access to, the sufferance warehouse
6.	14	Failing to acknowledge receipt of goods in prescribed manner
7.	15(5)	Failing to provide the Agency with list of all goods not removed from the sufferance warehouse within prescribed time
8.	17	Manipulating, unpacking, packing, altering or combining goods for a purpose that is not specified

PART 5

DUTY FREE SHOP REGULATIONS

Item	Designated Provision	Short-form Description
1.	14(a)	Failing to ensure that goods received in a duty free shop are stored and marked in prescribed manner
2.	14(b)	(a) Failing to ensure that imported goods received in a duty free shop are held in a designated area until accounted for (b) Failing to ensure that domestic goods received in a duty free shop are held in designated area until approved for entry into inventory
3.	14(c)	Failing to ensure that duty free shop may be locked and sealed by an officer, on request of chief officer of customs
4.	14(d)	Failing to ensure that duty free shop may be locked and sealed during the prescribed period by an officer in event that licensee's licence expires or is cancelled or suspended
5.	14(e)	Failing to ensure that duty free shop is kept suitable for the safekeeping of goods stored in it
6.	16(1)(a)	Failing to acknowledge receipt of goods in prescribed manner
7.	16(1)(b)	Failing to immediately notify chief officer of customs of the receipt of goods

Item	Designated Provision	Short-form Description
8.	16(2)	Failing to present required documents to chief officer of customs before goods are taken into a duty free shop
9.	17(a)	Failing to provide to chief officer of customs a summary of monthly sales and remittance of fees in prescribed form within the specified period
10.	17(b)	Failing to provide to chief officer of customs an annual report in prescribed form within the specified period
11.	19	Selling or otherwise conveying any tobacco product to a person under the age of 18

PART 6

PERSONS AUTHORIZED TO ACCOUNT FOR CASUAL GOODS REGULATIONS

Item	Designated Provision	Short-form Description
1.	10(a)	Failing to notify Minister or designated officer in writing of change of address within two weeks of change
2.	10(b)	Failing to notify Minister or designated officer in writing of change in name within two weeks of change
3.	10(c)	Failing to notify Minister or designated officer in writing of change in ownership of business within two weeks of change

PART 7

REPORTING OF EXPORTED GOODS REGULATIONS

Item	Designated Provision	Short-form Description
1.	5	Failing to provide to chief officer of customs, on or before the day of exportation, any information and all documents required under an Act of Parliament or its regulations that prohibit, control or regulate the exportation of goods

PART 8

TRANSPORTATION OF GOODS REGULATIONS

Item	Designated Provision	Short-form Description
1.	4(1)(a)	Failing to forthwith report a damaged or broken seal
2.	4(1)(b)	Failing to forthwith report removal of goods from a damaged or disabled container or conveyance
3.	4(1)(c)	Failing to forthwith report a damaged or disabled conveyance that can no longer be used to transport goods

SCHEDULE 2
(Section 1 and subsection 2(1))

**DESIGNATED PROVISIONS OF THE
CUSTOMS TARIFF AND ITS REGULATIONS**

PART 1

CUSTOMS TARIFF

Item	Designated Provision	Short-form Description
1.	114(1)	Failing to pay excess amount of refund or drawback and interest on day it is received
2.	118(1)(a)	Failing to report to an officer, within required period, non-compliance with conditions of relief or remission granted
3.	118(1)(b)	Failing to pay, within required period, amount of duties in respect of relief or remission granted
4.	118(2)(a)	Failing to report diversion of goods to an officer within 90 days
5.	118(2)(b)	Failing to pay amount of drawback and interest within 90 days
6.	121(1)	Failing to pay amount owing within 90 days after production of a by-product
7.	122(1)	Failing to pay amount owing within 90 days after production of merchantable scrap or waste

PART 2

CUSTOMS BONDED WAREHOUSES REGULATIONS

Item	Designated Provision	Short-form Description
1.	11(1)(a)	Failing to provide at a bonded warehouse facilities, equipment and personnel sufficient to control access and to secure storage of goods
2.	11(1)(b)	Failing to provide at a bonded warehouse adequate space for the examination of goods by officers
3.	11(1)(c)	Failing to provide at a bonded warehouse necessary personnel and equipment to make goods available to an officer
4.	11(1)(d)	Failing to provide at a bonded warehouse necessary personnel to furnish information for audit purposes
5.	11(2)	Failing to keep bonded warehouse separate from remainder of building on request of chief officer of customs
6.	12(1)(a)	Failing to ensure that goods received in a bonded warehouse are stored safely and securely in a designated area
7.	12(1)(b)	Failing to ensure that goods received in a bonded warehouse are identified in specified manner
8.	12(2)	Entering a place where goods are stored in a bonded warehouse without written authorization or attendance of an officer
9.	13	Receiving in or transferring from a bonded warehouse intoxicating liquor without provincial approval
10.	14	Unlawfully receiving imported tobacco products into a bonded warehouse
11.	15	Unlawfully removing imported tobacco products from a bonded warehouse

Item	Designated Provision	Short-form Description
12.	16(1)	Receiving into a bonded warehouse domestic tobacco products that are not to be removed for use as ships' stores
13.	16(2)	Removing from a bonded warehouse domestic tobacco products that are not being removed for use as ships' stores
14.	17(a)	Failing to acknowledge in prescribed manner receipt of imported goods into a bonded warehouse
15.	17(b)	Failing to acknowledge in prescribed manner receipt of goods, other than imported goods, in a bonded warehouse
16.	20	Manipulating, altering or combining goods for a purpose or activity not specified

PART 3

SHIPS' STORES REGULATIONS

Item	Designated Provision	Short-form Description
1.	4	Failing to place alcohol, tobacco and other goods for sale on board a ship under lock or seal when ship arrives at Canadian port and failing to keep them there while ship is in port
2.	5(1)	Failing to ensure that bar-boxes on board an international aircraft are sealed when aircraft is on the ground

Footnote a

S.C. 2001, c. 25, s. 62

Footnote b

R.S., c. 1 (2nd Supp.)

APPENDIX C***NOTICE OF PENALTY ASSESSMENT EXAMPLE***

Client Customs Account Name/Address <<client/business name>> <<address>>
--

Legal Name 123-456 Canada Inc.

Client Identifier 987654321RM0001

Penalty Amount \$1,000

Line Object Code 4545

Reason for Penalty Assessment

On October 7, 2002, it was determined that you moved, delivered or exported, or caused to be moved, delivered or exported goods that have been reported but not released, without customs authorization.

Contravention C033***Contravention***

Person moved, delivered, or exported, or caused to be moved, delivered, or exported goods that have been reported but not released, without customs authorization.

Legislative/Regulatory Authority

Customs Act, subsection 19(1)

Penalty Calculation Information

Number of Shipments: 1
 Penalty Level: 1
 Amount: \$1,000

This is a flat rate penalty. You have been assessed at \$1,000 per shipment.

Related Information

CCRA Cross-Reference No: 3512101210121
 Mode: Highway
 Carrier: ABCDEF Transport Inc.
 Tractor Licence Number: 123ABC
 Tractor Province/State: ON
 Trailer Licence Number: 45678
 Trailer Province/State: BC

Payment

Remit the amount of \$1,000 to the Receiver General. This amount is payable on receipt of this notice. Your payment may be made at the issuing office listed below or at any Canada Customs and Revenue Agency office. A copy of this notice must accompany your payment.

If payment is not received within 30 days from the date of this notice, the amount will be subject to interest at the prescribed rate, beginning the date following the date of this notice.

Review of Enforcement Action***Correction***

If you believe that the action taken was incorrect, you may contact the issuing Canada Customs and Revenue Agency office within 30 days from the date on this notice (see below for address). Errors must be evident to both parties and would include, but are not limited to, errors in calculation, name, address, contravention type, or amount of penalty.

Redress

The *Customs Act* provides an avenue of appeal to dispute an enforcement action taken. If you believe the penalty assessment has been applied inappropriately, you may request a decision of the Minister. The request must be submitted in writing to a Canada Customs and Revenue Agency office (see Appendix D for address), within 90 days of being served the notice of penalty assessment.

ISSUING OFFICE/ADDRESS	
CCRA-ADRC <<customs office>> <<address>>	
Telephone:	(613) 555-5555
Fax:	(613) 999-9999

ISSUING OFFICER IDENTIFICATION
<<name or badge number>>

APPENDIX D

CUSTOMS CLIENT SERVICES

Atlantic	1557 Hollis Street 9th floor Halifax NS B3J 3G6 Telephone: (902) 426-7982 Fax: (902) 426-8825
Quebec	400 Place d'Youville 5th floor Montréal QC H2Y 2C2 Telephone: (514) 286-7879 Fax: (514) 496-1448
Northern Ontario Region	2270 St. Laurent Blvd. 1st floor Ottawa ON K1G 4K1 Telephone: (613) 991-0537 Fax: (613) 952-7149
Southern Ontario Region	1 Front Street West 3rd floor P.O. Box 10, Station "A" Toronto ON M5W 1A3 Telephone: (416) 954-5621 Fax: (416) 954-8337
Prairies	269 Main Street Winnipeg MB R3C 1B3 Telephone (204) 983-6000 Fax (204) 983-6635
Pacific	333 Dunsmuir Street 5th floor Vancouver BC V6B 5R4 Telephone: (604) 666-6753 Fax: (604) 666-7027

APPENDIX E

For the complete *AMPS Master Penalty Document*, refer to our AMPS Website.

INDEX TO MASTER PENALTY DOCUMENT**PENALTIES APPLICABLE TO IMPORTERS****Accounting and Payment of Duties:**

C070 Importer failed to account for goods in prescribed time.

C336 Person failed to pay duties on accounted goods.

Corrections – Trade Data:

C080 Importer failed to correct origin of goods (FTA) within 90 days.

C081 Importer failed to correct origin of imported goods within 90 days.

C082 Importer failed to correct tariff classification within 90 days.

C083 Importer failed to correct value for duty within 90 days.

C152 Person failed to furnish proof of origin.

C335 Person failed to make required tariff corrections when using Tariff 98.01.

C350 Importer failed to pay duties as a result of a required correction – FTA origin.

C351 Importer failed to pay duties as a result of a required correction – Origin.

C352 Importer failed to pay duties as a result of a required correction – Tariff.

C353 Importer failed to pay duties as a result of a required correction – Valuation.

Customs Self Assessment (CSA):

C224 CSA importer failed to provide description of SIMA goods.

C234 Importer or transporter failed to provide accurate information on CSA application.

C239 CSA importer advised transporter to report non-CSA goods as CSA goods.

C244 CSA importer failed to meet accounting time limit (system-generated).

C245 CSA importer failed to meet accounting time limit (consolidated B3).

C246 CSA importer failed to meet compliance levels for accounting time limits.

C250 CSA importer failed to provide Revenue Summary Form (RSF) as prescribed.

C251 CSA importer failed to remit duties, taxes, penalties and interest owing.

C256 CSA transporter failed to keep updated list of authorized transporters.

C257 CSA importer failed to keep updated list of vendors and consignees.

C258 CSA importer failed to maintain required audit trails.

Duties Relief and Refunds:

C168 Person failed to report non-compliance with terms of List of Tariff Provisions.

C169 Person failed to repay duties and interest not entitled to (for end use).

C214 Person failed to report non-compliance with term/ condition of duty relief or remission order.

C215 Person failed to repay duties relief not entitled to.

- C216 Person failed to report diverted goods within 90 days.
- C217 Person failed to pay drawback and interest not entitled to (for diversion).
- C218 Person failed to pay ineligible duties relieved for by-products.
- C221 Person failed to pay ineligible duties relieved, for scrap or waste.
- C320 Person failed to repay refund/drawback/interest granted in error.

Late Accounting:

- C280 Importer failed to meet accounting time limit (liquor – per transaction).
- C281 Person failed to meet accounting time limit (liquor –consolidated B3).
- C284 Person failed to meet accounting time limit (automotive – per transaction).
- C285 Person failed to meet accounting time limit (automotive – consolidated B3).
- C288 Person failed to meet accounting time limit (per B3 – \$1,600 or greater).
- C289 Person failed to meet accounting time limit (consolidated B3 – \$1,600 or more).
- C292 Person failed to meet accounting time limit (per B3 – less than \$1,600).
- C293 Person failed to meet accounting time limit (consolidated B3 – less than \$1,600).
- C330 Courier failed to meet accounting time limit.
- C331 Courier failed to meet accounting time limit (consolidated B3).

Marking Of Goods:

- C084 to C151 Importer failed to mark the goods.

Records:

- C001 Person failed to keep electronic records as prescribed.
- C154 Importer failed to keep records in prescribed manner.
- C155 Importer failed to keep any records for imported goods.
- C156 Importer failed to keep end-use records or certificates.
- C157 Importer failed to provide records when requested.
- C158 Person failed to answer truthfully questions about records.
- C159 Person failed to keep records for prescribed time period.
- C160 Person failed to keep any records for prescribed time period.
- C161 Person failed to keep records where specified.
- C162 Person failed to keep any records as specified.
- C163 Person failed to provide records to officer.
- C164 Person failed to answer truthfully concerning records.
- C166 Person failed to provide any record at specified place and time.
- C225 Importer failed to keep prescribed SIMA records.
- C298 Importer failed to keep records of payment at designated place.
- C299 Importer failed to keep any records of payment at designated place.
- C302 Importer failed to keep disposal records at designated place.

C303 Importer failed to keep any disposal records at designated place.

C306 Importer failed to keep advanced ruling records at designated place.

C310 Importer failed to keep record of payment of duties for diverted goods.

Release:

C071 Person failed to provide permit/certificate or information before goods released.

C274 Goods reported as arrived when they are not arrived.

C342 Person failed to transmit release information to the correct customs office.

Report of Goods and Conveyances:

C005 Person failed to provide true, accurate and complete information.

C019 Importer failed to report regular goods (\$1,600 or greater).

C020 Importer failed to report regular goods (less than \$1,600).

C023 Person failed to report inbound conveyances.

C025 Person failed to answer truthfully when reporting goods (\$1,600 or greater).

C026 Person failed to present, open, unpack or unload goods for officer.

C030 Failure to report the unloading of a conveyance for safety reasons.

C031 Person failed to report non-duty paid goods in their possession.

C032 Person failed to report delivery of wreck.

C069 Person generated false RNS notice to remove goods from a warehouse or duty free shop.

C344 Person failed to answer officer's question truthfully (less than \$1,600).

C348 Person intentionally provided false information.

Special Import Measures Act (SIMA):

C004 Person failed to provide the correct SIMA code.

C223 Non-CSA importer failed to provide description of SIMA goods.

C224 CSA importer failed to provide description of SIMA goods.

C225 Importer failed to keep prescribed SIMA records.

PENALTIES APPLICABLE TO BONDED WAREHOUSE OPERATORS

C046 Sufferance warehouse/bonded warehouse/duty free shop operator failed to allow officer access to premises when requested.

C047 Sufferance warehouse/bonded warehouse/duty free shop operator failed to open package/remove covering when requested.

C196 Bonded warehouse licensee/operator failed to ensure safety and security of goods.

C197 Bonded warehouse licensee or operator failed to comply with terms and conditions.

C198 Bonded warehouse licensee/operator allowed unauthorized persons access.

C199 Bonded warehouse licensee/operator received/ transferred liquor without authorization.

C200 Bonded warehouse licensee/operator received unauthorized imported tobacco products.

C201 Bonded warehouse licensee/operator removed unauthorized imported tobacco products.

- C202 Bonded warehouse licensee received unauthorized domestic tobacco products.
- C203 Person (bonded warehouse) removed unauthorized domestic tobacco products.
- C204 Bonded warehouse licensee failed to acknowledge receipt of goods as prescribed.
- C210 Person (bonded warehouse) altered/manipulated/ combined goods in manner not prescribed.

PENALTIES APPLICABLE TO BROKERS AND AGENTS

- C010 Broker failed to provide records within specified time limit.
- C011 Person acted as broker without a license.
- C012 Broker transacted business at office not specified on license.
- C014 Broker failed to provide importer or exporter with copy of documents.
- C260 Broker failed to notify of changes to business address.
- C261 Broker failed to notify of changes to business name.
- C262 Broker failed to notify of changes to members of partnership.
- C263 Broker failed to notify of changes to officers/ directors of corporation.
- C265 Broker failed to notify of changes in ownership of corporation.
- C266 Broker failed to notify of changes to persons (knowledge requirements).
- C267 Broker failed to account to client for funds owed or refunded.
- C269 Broker failed to keep records covering all financial transactions.
- C270 Broker failed to keep appropriate accounting and supporting documents.
- C271 Broker failed to keep copies of all documents relating to his business.
- C272 A broker failed to keep separately copies of the records and books of account relating to business as a broker and sub-agent.

PENALTIES APPLICABLE TO EXPORTERS

Reporting:

- C005 Person failed to provide true, accurate and complete information.
- C170 Person failed to report export of goods prior to export.
- C189 Person failed to answer truthfully about exported goods.
- C190 Person failed to open package or remove or present goods to be exported.
- C192 Person failed to report goods not exported.
- C315 Exporter failed to provide any export permit required.
- C316 Exporter failed to submit an export summary report.
- C317 Exporter submitted written summary report for non-qualified goods.
- C341 Exporter failed to report a shipment on an export summary report.
- C343 Person failed to report in-bond cargo to Customs outbound.
- C345 Exporter failed to report goods subject to export control prior to export.
- C346 Exporter failed to answer truthfully question about goods subject to export control.
- C348 Person intentionally provided false information.

Records:

- C193 Exporter failed to provide copy of certificate origin.
- C194 Person failed to advise of incorrect information on certificate origin.
- C195 Exporter failed to keep records as prescribed.
- C318 Exporter failed to make records available to officer within time specified.
- C319 Exporter failed to truthfully answer questions asked by an officer.

PENALTIES APPLICABLE TO CARRIERS AND COURIERS**Bar Boxes/Ship's Stores:**

- C207 Master of ship failed to secure alcohol and tobacco under seal (marine).
- C208 Carrier failed to seal bar-boxes while on the ground (air).

Customs Self Assessment (CSA):

- C234 Importer or transporter failed to provide accurate information on CSA application.
- C235 CSA transporter used non-registered driver.
- C236 CSA transporter (less than 99% compliance) used non-registered driver.
- C237 CSA transporter failed to report CSA goods as prescribed.
- C238 CSA transporter reported non-CSA goods as CSA goods.
- C241 CSA transporter failed to provide list of CSA goods not delivered.
- C242 CSA transporter allowed non-CSA transporter to report CSA goods.
- C256 CSA transporter failed to keep updated list of authorized transporters.
- C259 CSA transporter failed to maintain required audit trails.

Information/Records:

- C044 Transporter failed to keep records or to answer questions about records.
- C277 Person failed to provide change of address of business (courier).
- C278 Person failed to provide change of business name as prescribed (courier).
- C279 Person failed to provide change of ownership of business (courier).
- C328 Courier did not acquire authorization before accounting for casual goods.
- C335 Person failed to make required tariff corrections when using Tariff 98.01.
- C340 Carrier failed to keep records for prescribed period and prescribed manner.

Report of Goods, Persons and Conveyances:

- C005 Person failed to provide true, accurate and complete information.
- C007 Person failed to include appropriate bar code on CCD or release request.
- C008 Carrier failed to use correct carrier code number.
- C018 Failure to transport passengers and crew to Customs office.
- C021 Carrier failed to report regular goods (\$1,600 or greater).
- C022 Carrier failed to report regular goods (less than \$1,600).

- C023 Person failed to report inbound conveyances.
- C025 Person failed to answer truthfully when reporting goods (\$1,600 or greater).
- C026 Person failed to present, open, unpack or unload goods for officer.
- C030 Failure to report the unloading of a conveyance for safety reasons.
- C031 Person failed to report non-duty paid goods in their possession.
- C032 Person failed to report delivery of wreck.
- C033 Person moved, delivered or exported goods without authorization (\$1,600 or greater).
- C189 Person failed to answer truthfully about exported goods.
- C274 Goods reported as arrived when they are not arrived.
- C344 Person failed to answer officer's question truthfully (less than \$1,600).
- C347 Carrier moved/delivered/exported unreleased goods valued less \$1,600.
- C348 Person intentionally provided false information.

Transportation within Canada:

- C036 Transporting goods without proper bond or security prior to release.
- C037 Failure to ensure conveyance/container remained sealed until authority to break.
- C039 Transporter failed to report broken or damaged seal.
- C040 Transporter failed to report damaged conveyance or removal of goods therefrom.
- C042 Transporter failed to allow access to premises.
- C043 Transporter failed to open package, container or remove covering.
- C349 (removed November 8, 2002)

PENALTIES APPLICABLE TO SUFFERANCE WAREHOUSE AND DUTY FREE SHOPS OPERATORS

Sufferance Warehouse:

- C026 Person failed to present, open, unpack or unload goods for officer when requested.
- C045 BW sufferance warehouse operator refused to receive qualified goods into warehouse.
- C046 Sufferance warehouse/bonded warehouse/duty free shop operator failed to allow officer access to premises when requested.
- C047 Sufferance warehouse/bonded warehouse/duty free shop operator failed to open package/remove covering when requested.
- C048 Sufferance warehouse licensee failed to ensure safe storage of goods.
- C049 Sufferance warehouse licensee allowed access to unauthorized persons.
- C050 Sufferance warehouse licensee failed to maintain security procedures.
- C058 Sufferance warehouse licensee failed to acknowledge receipt of goods.
- C059 Person altered or manipulated goods in a sufferance warehouse.
- C060 Sufferance warehouse licensee failed to provide facilities/equipment/personnel sufficient to control access.
- C063 Sufferance warehouse licensee failed to provide list of goods not removed from warehouse.
- C066 Person removed unreleased goods from warehouse or duty free shop.
- C069 Person generated false RNS notice to remove goods from a warehouse or duty free shop.

C274 Goods reported as arrived when they are not arrived.

Duty Free Shops:

C046 Sufferance warehouse/bonded warehouse/duty free shop operator failed to allow officer access to premises when requested.

C047 Sufferance warehouse/bonded warehouse/duty free shop operator failed to open package/remove covering when requested.

C055 DFS licensee failed to acknowledge receipt of goods in DF shop.

C056 DFS licensee failed to immediately notify Customs of receipt of goods.

C057 DFS licensee failed to present documents prior to accepting goods.

C051 DFS licensee failed to ensure goods are stored and marked as prescribed.

C052 DFS licensee failed to store goods in designated area prior to accounting.

C053 DFS licensee failed to ensure premises were locked and sealed when requested.

C054 DFS licensee failed to ensure premises suitable for safekeeping of goods.

C061 DFS licensee failed to provide a monthly summary of sales as prescribed.

C062 DFS licensee failed to provide an annual report.

C064 DFS licensee sold, gave or conveyed tobacco to person under 18.

C066 Person removed unreleased goods from warehouse or duty free shop.

C069 Person generated false RNS notice to remove goods from a warehouse or duty free shop.

C274 Goods reported as arrived when they are not arrived.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Administrative Monetary Penalty Systems (AMPS) Division Major Project Design and Development Directorate Customs Branch</p>	<p>HEADQUARTERS FILE –</p> <p>8901-6-6</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Act</i>, Sections 109.1, 109.2, 109.3, 109.4, 109.5 and 127.1</p>	<p>OTHER REFERENCES –</p>
<p>SUPERSEDED MEMORANDA “D” –</p>	

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

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

