



Ottawa, September 23, 2002

MEMORANDUM D5-1-1

CUSTOMS INTERNATIONAL MAIL PROCESSING SYSTEM

This Memorandum outlines and explains the legislation authorizing the examination of international mail and provides an overview of the processing and handling of both commercial and non-commercial importations. It also outlines the obligations of the importing public to pay the duties and taxes assessed.

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Legislation

Customs Act

Powers of Customs Officers

The “Powers of Officers” section of the *Customs Act* related to the authority to examine and/or open mail items reads:

99. (1) An officer may

(a) at any time up to the time of release, examine any goods that have been imported and open or cause to be opened any package or container of imported goods and take samples of the imported goods in reasonable amounts;

(b) at any time up to the time of release, examine any mail that has been imported and, subject to this section, open or cause to be opened any such mail item that he suspects on reasonable grounds contains any goods referred to in the *Customs Tariff*, or any goods the importation of which is prohibited, controlled or regulated under any other Act of Parliament, and take samples of anything contained in such mail in reasonable amounts;

(2) An officer may not open or cause to be opened an imported mail item that weighs thirty grams or less unless the person to whom it is addressed consents or the person who sent it has completed and attached to the mail a label in accordance with article RE 601 of the *Letter Post Regulations* of the Universal Postal Union.

The “Powers of Officers” sections of the *Customs Act* related to the detention and disposition of postal importations read:

101. Goods that have been imported or are about to be exported may be detained by an officer until he is satisfied that the goods have been dealt with in accordance with this Act, and any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods, and any regulations made thereunder.

102. (1) Goods that have been imported in contravention of this or any other Act of Parliament, or any other regulation made thereunder, and that have been detained under section 101 shall be disposed of in accordance with that Act or regulation, but, where there is no provision in that Act or regulation for the disposition of such goods, the importer may abandon the goods to Her Majesty in right of Canada in accordance with section 36 or export them.

Report of Goods

The "Report of Goods" section of the *Customs Act* related to postal importations reads:

12. (1) Subject to this section, all goods that are imported shall, except in such circumstances and subject to such conditions as may be prescribed, be reported at the nearest customs office designated for that purpose that is open for business.

(2) Goods shall be reported under subsection (1) at such time and in such manner as the Governor in Council may prescribe.

(3) Goods shall be reported under subsection (1)

(a) in the case of goods in the actual possession of a person arriving in Canada, or that form part of the person's baggage where the person and the person's baggage are being carried on board the same conveyance, by that person or, in the prescribed circumstances, by the person in charge of the conveyance;

(a.1) in the case of goods imported by courier or as mail, by the person who exported the goods to Canada;

(b) in the case of goods, other than goods referred to in paragraph (a) or goods imported as mail, on board a conveyance arriving in Canada, by the person in charge of the conveyance; and

(c) in any other case, by the person on behalf of whom the goods are imported.

Accounting and Payment of Duties

The "Release of Mail" subsections of the *Customs Act* related to postal importations read:

32. (1) Subject to subsections (2) and (4) and any regulations made under subsection (6), and to section 33, no goods shall be released until

(a) they have been accounted for by the importer or owner thereof in the prescribed manner and, where they are to be accounted for in writing, in the prescribed form containing the prescribed information; and

(b) all duties thereon have been paid.

(4) In such circumstances, and under such conditions, as may be prescribed, goods imported by courier or as mail may be released prior to the accounting required under subsection (1) and prior to the payment of duties thereon.

(5) Where goods are released under subsection (4),

(a) the person who is authorized under paragraph (6)(a) or subsection (7) to account for the goods shall, within the prescribed time, account for the goods in the manner described in paragraph (1)(a) and that person or the importer or owner of the goods shall, within the prescribed time, pay duties on the goods, or

(b) where there is no person authorized under paragraph (6)(a) or subsection (7) to account for the goods, the importer or owner of the goods shall, within the prescribed time, account for the goods in the manner described in paragraph (1)(a) and shall, within the prescribed time, pay duties on the goods.

(5.1) Except in prescribed circumstances, where the importer or owner of mail that has been released as mail under subsection (4) takes delivery of the mail, the mail shall be deemed to have been accounted for under subsection (5) at the time of its release.

Collection of Duties on Mail

The "Collection of Duties" subsections related to postal importations under the *Customs Act* read:

147.1 (3) The Minister and the Corporation may enter into an agreement in writing whereby the Minister authorizes the Corporation to collect, as agent of the Minister, duties in respect of mail and the Corporation agrees to collect the duties as agent of the Minister.

Canada Post Corporation Fees for Collection of Duties and Taxes

147.1 (10) Subject to any regulations made under subsection (14), mail is charged with the prescribed fees from the time of its importation until such time as the fees are paid or as the fees are otherwise removed.

(11) The importer or owner of mail that is charged with fees under subsection (10) shall pay the fees at the time of the payment of the duties on the mail.

(14) The Governor in Council may make regulations

(a) prescribing times for the purposes of subsection (6);

(b) prescribing the manner of payment for the purposes of subsection (6);

(c) prescribing fees for the purposes of subsection (10);

(d) prescribing mail that is not charged with fees under subsection (10) or prescribing circumstances in which mail is not charged with fees under that subsection; and

(e) prescribing mail to which any of subsections (3) to (13) does not apply or prescribing circumstances in which any of those subsections does not apply to mail.

When duties and/or taxes are applicable, a \$5 handling fee will be assessed by customs and collected by Canada Post Corporation. Priority Post items are subject to an \$8 handling fee when duties and taxes are assessed.

Regulations

Accounting for Imported Goods and Payment of Duties Regulations

Release of goods imported as mail sections of the Regulations for postal importations read:

8. Goods imported as mail may be released under subsection 32(4) of the Act prior to the accounting required under subsection 32(5) of the Act and prior to the payment of duties thereon and without the giving of security pursuant to section 35 of the Act, except where the goods

(a) are commercial goods that have an estimated value for duty of \$1,600 or more; or

(b) are prohibited, controlled or regulated by an Act of Parliament that prohibits, controls or regulates the importation of goods or a regulation made pursuant to such an Act.

8.2 Subsections 147.1(3) to (13) of the Act do not apply to mail where the goods imported as mail are

(a) goods not charged with duties;

(b) goods in respect of which all the duties are remitted;

(c) goods classified under tariff item No. 9816.00.00 in the List of Tariff Provisions; or

(d) commercial goods that have an estimated value for duty of \$1,600 or more.

GUIDELINES AND GENERAL INFORMATION

1. The following information is of a general nature only and is not a substitute for relevant legislation and regulations. The *Customs Act*, the *Canada Post Corporation Act*, and other acts and regulations relating to the international movement of mail and goods, should also be consulted when interpreting and applying the law.

2. The postal system is designed to expedite delivery of imported mail items to addressees by allowing Canada Post

Corporation to deliver and collect duties and taxes for imported mail items.

3. Customs examines international mail to determine the quantity, value, type, and admissibility of the goods in relation to the *Customs Act*, the *Customs Tariff*, the *Special Import Measures Act*, the *Excise Act*, the *Excise Tax Act*, and various acts administered by the Canada Customs and Revenue Agency (CCRA) on behalf of other government departments.

4. The *Customs Act* authorizes the CCRA to detain imported goods that are prohibited, controlled, regulated by, or under any Act of Parliament. The Memoranda D19 series, *Acts and Regulations of Other Government Departments*, outlines the CCRA's responsibilities in this regard.

5. Most countries, including Canada, have imposed prohibitions or special restrictions to control the importation of certain articles to protect the country's safety, environment, and socio-economic life. These controls are the result of international treaties, conventions, and various Acts and Regulations issued and authorized by the Federal and Provincial legislatures of Canada. This includes goods imported by mail.

DEFINITIONS

6. (a) "Mail" (as set out in section 2 of the *Canada Post Corporation Act*) means mailable matter, from the time it is posted to the time it is delivered to the addressee thereof.

(b) "Customs Mail Centre (CMC)" is the term used to describe the customs international mail processing operation, where the primary inspection, secondary processing, and assessment of goods take place. Customs Mail Centres were established in conjunction with Canada Post to concentrate, wherever possible, the importation of mail into Canada and to expedite the clearance and delivery of mail.

(c) "Form E14, *Customs Postal Import Form*" (see Appendix A) is the document used to control importations arriving through the mail and to assess duty and tax liability.

(d) "Form B2, *Canada Customs – Adjustment Request*" is the document used to amend a paid assessment for commercial goods (see Memorandum D17-2-1, *Coding of Adjustment Request Forms*). Adjustment requests are accepted for assessments of postal importations made on Form B3, *Canada Customs Coding Form*, or Form E14. Form B2 will amend information on the original assessment and refund any duties and taxes that were erroneously collected at the time of importation. Form B2 is available at all Canadian customs offices.

(e) “Form B2G, *Customs Informal Adjustment Request*” (see Appendix B) is the document used to request an adjustment or refund on duty-paid non-commercial goods that have been imported by mail, courier, or on individual travellers’ declarations. Form B2G is available at all Canadian customs offices. For goods imported by mail, Form B2G is also found on the back of the importer’s copy of Form E14 (see Appendix A).

(f) “Casual Refund Centre (CRC)” is the term to describe the customs office where Form B2G is processed. They have the authority to refund any duties, goods and services tax (GST), harmonized sales tax (HST), and provincial taxes, which were assessed at the time of importation. Casual Refund Centres are listed on the back of Form B2G.

(g) “Duties” means any duties or taxes levied on imported goods under the *Customs Tariff*, the *Excise Tax Act*, the *Excise Act*, the *Special Import Measures Act*, or any other law relating to customs.

(h) “Publications” includes books, newspapers, periodicals, magazines, and any similar printed publication including audio tapes that relate to a publication that may accompany it.

(i) “Postal Import Control System (PICS)” is the computer system in use at the CMC to facilitate the processing of mail items and the control of items referred for customs examination.

(j) “Non-commercial importations” are defined as goods for individual use, not intended for resale, commercial, industrial, occupational, institutional, or other like use.

(k) Commercial importations are goods imported into Canada for sale or for any commercial, industrial, occupational, institutional, or other like use.

POSTAL IMPORTS REMISSION ORDER (CAN\$20 OR LESS)

7. The *Postal Imports Remission Order* (PIRO) grants remission of all customs and excise duties and taxes paid or payable on goods imported by mail on which the value for duty does not exceed CAN\$20.

8. The benefits of the remission order cannot be claimed if the value of the purchase exceeds CAN\$20, even though the goods have been split or disassembled into several packages that individually have a value of less than CAN\$20.

9. For a mail item valued at CAN\$20 or less to receive the benefit of the remission order, it must be the only shipment resulting from a transaction or one of a series of shipments for which the total value of the goods in the single transaction does not exceed CAN\$20.

10. In this Order, “goods” excludes alcoholic beverages, cigars, cigarettes, manufactured tobacco, goods classified under tariff item No. 9816.00.00 (gifts), and publications where the supplier is required to register under Subdivision of Division V of part IX of the *Excise Tax Act* and is not so registered.

11. This Order does not apply to imported goods purchased from a retailer in Canada and mailed from out of Canada directly to the purchaser, or to imported goods purchased or ordered through or from a person in Canada who is acting for or on behalf of a person outside of Canada who is selling the goods.

GIFT EXEMPTIONS – TARIFF ITEM NO. 9816.00.00 (CAN\$60)

12. Individuals may receive casual donations, commonly referred to as “gift items” from abroad when the value does not exceed CAN\$60 as duty- and tax-free importations under the provisions of the casual donations tariff item No. 9816.00.00. For gifts valued at more than CAN\$60, that portion of a gift’s value exceeding CAN\$60 is subject to duty and taxes at the appropriate rate.

13. The benefits of PIRO for CAN\$20 cannot be combined with the gift exemption of CAN\$60.

14. To qualify as a gift, a mail item must be wrapped and/or be accompanied by a gift card stating, “to addressee from sender.”

15. No single gift may exceed CAN\$60 regardless of the number of joint recipients. When more than one gift is shipped in a single container, the customs inspector must be satisfied that each gift does not exceed CAN\$60. This applies regardless of the number of recipients.

16. Companies, business concerns and associations of any sort do not qualify as donors or recipients for the purposes of tariff item No. 9816.00.00.

17. The benefits of the gift exemption do not apply to importations of advertising matter, tobacco, and alcoholic beverages.

ARRIVAL OF INBOUND INTERNATIONAL MAIL

18. International mail arrives in Canada from other countries by marine, rail, highway, and air modes of transport. The mail is received in Canada at Canada Post processing facilities where it is sorted for movement within Canada. International mail is then directed for customs processing to one of the five CMCs that are located in Vancouver, Calgary, Winnipeg, Toronto, and Montréal.

19. Some international letter mail is transferred at Transborder Exchange Points. Transborder Exchange Points are offices authorized to receive all classes of United States and Greenland letter mail directly from specific

communities situated near a border crossing. This does not include imported mail that is dutiable, controlled, or restricted. Transborder Exchange Points are listed in Appendix C.

20. A distinction is made between non-commercial or casual importations and commercial importations. Commercial importers are required to keep books and records of all importation transactions, whereas non-commercial or casual importers are required to keep a copy of the "Customs Postal Import Form" (Form E14) for adjustment purposes.

PROCESSING INTERNATIONAL MAIL

Customs Primary Inspection

21. The CCRA reviews all classes of mail received from Canada Post to identify and segregate all items requiring further examination. The review includes Priority Post, first class, registered, and parcel mail. Canada Post maintains and controls registered and Priority Post mail in separate mail streams.

22. During primary inspection, the customs inspector screens the mail items to determine which are duty-free and non-taxable importations, and ensures that goods which require no further customs control are stamped "Cleared Customs" and released to Canada Post for immediate delivery. These include goods released under the *Postal Imports Remission Order* (PIRO) and those released as gifts under tariff item No. 9816.00.00.

23. All mail items containing goods that may be prohibited, subject to controls, dutiable, taxable, goods requiring examination by another government department or agency are separated and forwarded to the Canada Post bar-coding and data input area, in preparation for customs secondary processing.

Canada Post Data Entry

24. A Canada Post employee will place a unique bar-coded inventory number onto each mail item being directed to the customs secondary processing area and input the importer/exporter information into the Customs Postal Import Control System (PICS).

25. The mail items are then directed to the customs inspector for secondary inspection and assessment of duties and/or taxes.

Customs Secondary Processing

26. Secondary customs inspectors review mail items to determine whether they are subject to duties, controls, such as permits or certificates, enforcement measures, or if they require inspection by another government department. Should the information on the customs declaration attached to the shipment not be sufficient, the inspector may open the

mail item, retrieve the invoice information, or physically examine the contents of the package.

27. (a) A customs inspector has the authority to examine goods under section 99 of the *Customs Act*. This authority may be exercised if there are reasonable grounds to suspect that a mail item contains goods subject to the *Customs Tariff*, or any goods prohibited, controlled, or regulated by any other Act of Parliament.

(b) Under subsection 99(2) of the *Customs Act*, a customs inspector may not open any mail that weighs 30 grams or less, unless the addressee or sender has given the authorization to do so.

(c) Customs Mail Opening policy requires the weight of the external shipping packaging to be considered when determining the total weight of the mail item in order to arrive at the 30-gram limit.

(d) Customs Private Communication policy does not permit customs officers while conducting a physical examination to read personal or private communications found in a mail item intended for delivery to the addressee. Personal or private communications include correspondence, information, letters, messages, notes, and similar communications whether or not enclosed in an envelope. The term correspondence does not include invoices, order forms, cheques, newspapers, magazines, books, catalogues, blank forms, manuscripts, or recorded mass storage devices such as tapes, microfilm, or discs.

Exception: If a seizure action has taken place and the customs officer has reasonable and probable grounds to suspect that a communication found accompanying seized goods may contain evidence of illegality, an exception to the foregoing private communications policy is allowed.

28. Examination or review of the declaration may reveal that mail items sent for secondary inspection fall into the category of duty-free and non-taxable importations or can be released in accordance with PIRO or the gift exemption. The CCRA policy requires all mail items that are opened by the CCRA and subsequently released to be clearly stamped "Examined" and/or "Released By Customs."

Duties and Taxes Owning on Mail

29. It is the responsibility of the exporter to accurately report the value and description of the contents of the mail item.

30. Customs inspectors are encouraged to open the mail item and review invoices, especially for commercial goods, to ensure the most accurate assessment is made. These mail items that are opened by customs for verification or examination purposes and subsequently assessed duties and taxes or released for delivery are to be closed with customs

tape, Form E608, *Opened by Customs*. If the customs officer uses clear sealing tape to close the item, the mail item must be stamped "Examined by Customs." A copy of Form E608 can be found in Appendix D.

31. For mail items that are opened due to lack of information on the declaration, Form E605, *Your Package Has Been Examined*, is included. The insert advises importers of the CCRA's requirements to ensure future shipments are properly declared. Mail items that are subsequently released for delivery or assessed duties and or taxes are to be closed by the customs officer with customs tape Form E608, then resealed with clear sealing tape. If the customs officer uses clear sealing tape to close the item, the item must be stamped "Examined by Customs." A copy of Form E605 can be found in Appendix E.

32. The customs inspector determines the tariff classification and value based on information from the customs declaration, invoices attached to the item, or an examination to appraise the value of the goods. This information is entered into PICS. The system then automatically calculates the amount of duties and taxes assessed.

33. Under the North American Free Trade Agreement (NAFTA), customs duties on various goods imported from the United States and Mexico have been either reduced or eliminated. The NAFTA duty rates apply only when the imported goods are manufactured in the United States or Mexico. NAFTA does not exempt the GST from imported goods.

34. The GST is applied to most mail items imported into Canada and is calculated on the item's value for tax, which is the total of the foreign value converted to Canadian funds plus any customs duties.

35. In the provinces of Nova Scotia, New Brunswick, and Newfoundland and Labrador, the federal-based GST and the provincial sales tax have been combined to create the Harmonized Sales Tax (HST). The 15% HST is applied to non-commercial goods which are destined to these provinces. Imported commercial goods destined to these provinces are only subject to the 7% federal portion of the HST. The remaining 8% provincial component is payable through the self-assessment provisions of the legislation.

36. Provincial sales taxes (PST) are also collected on non-commercial mail items on behalf of the provinces of British Columbia, Manitoba, Ontario, Quebec, and Saskatchewan. For British Columbia, we collect PST on all goods that are taxable under British Columbia's tax base. Examples of goods exempt PST are books, children's footwear, and children's clothing. For Ontario, we collect PST on all goods that are taxable under Ontario's tax base. Examples of goods that are not taxed PST are books, footwear under \$30 and children's clothing. For Manitoba, we collect PST on all items except books, footwear, and

clothing. For Quebec, we collect PST on all items except books. For Saskatchewan, we collect PST on all goods that are taxable under Saskatchewan's tax base. Examples of goods that are exempt PST are books, children's footwear and children's clothing. The PST rate applicable on imports is the provincial tax rate for the province. Further information is available on the appropriate Web site of the following provincial finance departments:

British Columbia – www.gov.bc.ca/fin/

Manitoba – www.gov.mb.ca/finance/

Ontario – www.gov.on.ca/FIN

Quebec – www.finances.gouv.qc.ca/

Saskatchewan – www.gov.sk.ca/finance

37. For tobacco products, provincial tobacco taxes are also collected in New Brunswick, Manitoba, and Quebec. The tobacco tax rate is based on the provincial tax rate.

\$5 Handling Fee

38. The importer or the importer's agent or carrier is responsible for providing the information and documentation required to obtain release of the imported goods, for presenting the goods for examination, and for paying any duties and taxes that may apply. Should an agent or carrier perform these functions on behalf of an importer, a fee is charged. In the case of goods imported by mail, the Canada Post Corporation performs these functions on behalf of the importer, who is then charged the \$5 handling fee to offset the costs incurred by Canada Post.

Customs Postal Import Form

39. Details of the assessment of the duties, taxes, and the \$5 handling fee are printed on Form E14, *Customs Postal Import Form*, which is then affixed to the mail item by Canada Post for delivery to the addressee. Canada Post is responsible for the delivery of mail items to the addressee and collection of duties and taxes.

Commercial Goods

40. In the case of commercial importations where goods are valued at CAN\$1600 or more, the importer will be advised that a mail shipment has arrived; the importer will then be required to present the appropriate customs documentation to obtain release of the goods from customs. Release on Minimum Documentation (RMD) is allowed, provided the importer/owner or customs broker has posted the required security for release prior to payment privileges. Form B3, *Canada Customs Coding Form*, Type M (Mail) cash entries will be required for importers who have not posted security for release prior to payment. Once the release

documentation has been approved, the customs office will advise the applicable CMC to release the mail shipment to Canada Post for delivery.

CUSTOMS ADJUSTMENTS

Adjustments Before Payment of Duties and Taxes

41. An importer, either commercial or non-commercial, who does not agree with the assessment of duties and taxes, may request an adjustment before payment of duties and taxes by checking the "Return to customs" box of Form E14.

42. The mail item will be returned to the CMC located closest to the addressee. Customs will contact the addressee to discuss the request for adjustment and, if duties and taxes still apply, an adjusted Form E14 will be generated and attached to the mail item. If the goods are deemed duty-free and non-taxable, the mail item will be released by customs for delivery to the addressee by Canada Post.

43. An importer, either commercial or non-commercial, may refuse the mail item by checking the "Return to Sender" box of Form E14. Canada Post will stamp the mail item and return it to the sender.

44. Mail which Canada Post cannot deliver to the addressee will be moved to a Canada Post exchange office for return to the sender.

Adjustments After Payment of Duties and Taxes

45. A commercial importer may request an adjustment or refund after payment of duties and taxes for imported goods using a Form B2, *Canada Customs – Adjustment Request*. The completed Form B2 and supporting documentation should be submitted to the Customs Assessment Division, which processes adjustments and refunds for commercial importations. For more details regarding Form B2 processing, refer to Memorandum D17-2-2, *Processing of Adjustment Request Forms*.

46. A non-commercial importer may request an adjustment or refund after payment of duties and taxes using Form B2G, *Customs Informal Adjustment Request*, located on the reverse side of the importer's copy of Form E14. Form B2G should then be submitted to the customs Casual Refund Centre with supporting documentation, such as a credit note or any other documentation pertaining to the request for adjustment or refund.

47. The Casual Refund Centre will process the Form B2G claim and refund, where applicable, any duty, excise tax, goods and services tax, harmonized sales tax, provincial sales tax and/or tobacco taxes.

48. The \$5 handling fee, which is assessed on postal shipments will be refunded when it has been determined that the goods should have been duty free and tax exempt at

the time of importation. The CCRA will not refund any part of the \$8 handling fee for priority post (EMS) items or any other broker's fee or shipping or handling fees.

VOLUNTARY ACCOUNTING

49. Voluntary accounting is accepted when an importer reports to the CCRA that dutiable goods have been released in Canada without the issuance of Form E14 and payment of duties and taxes. The importer should prepare a Form B3, *Canada Customs Coding Form*, V type document for commercial goods, or Form B15, *Casual Goods Accounting Document*, for non-commercial goods, and duties and taxes owing will be collected. The documents will bear the notation "Voluntary Accounting" in the field reserved for the cargo control document number. Refer to Memorandum D17-1-3, *Casual Importations*, for Form B15 instructions, and Memorandum D17-1-10, *Coding of Customs Accounting Documents*, for Form B3 instructions.

50. Importers who receive mail items with Form E14 attached, without having paid the applicable duties and taxes indicated, should remit payment to:

Commercial Revenue Section
Canada Post Corporation
Suite E0640
2701 Riverside Drive
Ottawa ON K1A 0B1

51. Importers who determine that insufficient duties and taxes were assessed on Form E14 may request an adjustment by submitting Form B2G for non-commercial goods to the nearest casual refund centre to account for payment of additional duties and taxes. For commercial goods, Form B2 is submitted to the Regional Customs Assessment Division to account for the additional payment of duties and taxes. These are considered adjustments and not voluntary accounts, as an original assessment was done by customs and a control document issued.

MULTIPLE, LOT, OR SPLIT SHIPMENTS

52. When more than one mail item is required to make up a complete order, customs will attempt to assess duties and taxes on one Form E14. However, if the shipments are not presented or arrive at customs together, there may be more than one Form E14 issued. If this is the case, the importer may wish to pay for each item and then submit a refund request for the duplicate payment.

FIREARMS

53. Only non-restricted firearms can be imported by mail. Non-restricted firearms must be sent to Canada by the most secure service offered by the post office, which requires a signature upon delivery. Restricted firearms sent to Canada by mail will be returned to the sender. Prohibited firearms

sent to Canada by mail will be detained by customs and disposed of in accordance with the law.

54. Commercial importations of firearms must be accompanied with a copy of your valid Firearms Business Licence.

55. All military weapons require an import/export permit, which can be obtained from the Department of Foreign Affairs and International Trade. For more information visit their Web site at www.dfait-maeci.gc.ca.

56. For more information on firearms, please contact the Canadian Firearms Centre by phone at 1-800-731-4000 or visit their Web site at www.cfc.ccaf.gc.ca.

YOUR RIGHTS

57. It is your right to expect us to apply the law fairly and impartially. If you feel we have not applied the laws fairly, we want you to let us know.

58. If you disagree with the amount of duties and taxes shown on the Form E14, you can ask for either a reassessment, which is a review of the amount charged before you pay it, or an adjustment, which is a review conducted after you pay.

59. If you are not satisfied with the reassessment or adjustment, you should send a letter to us stating your reasons for asking for a review and all the relevant facts and documentation. Send your request to:

Director
Import Process Division
Operational Policy and Coordination Directorate
Customs Branch
8th floor
Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L5

60. For a copy of the guide, *Your Rights*, or for more information on fairness and clients' rights, contact our National Distribution Centre at 1-800-959-2221 or visit the Fairness and Clients' Rights page on our Web site at www.ccra.gc.ca.

FORM E14, CUSTOMS POSTAL IMPORT FORM

Canada Customs
Agence des douanes
and Revenue Agency
et du revenu du Canada

1 Issue date - Date d'émission 2 Agency No. - N° d'organisme

CUSTOMS POSTAL IMPORT FORM
FORMULAIRE DOUANIER DES IMPORTATIONS POSTALES

3/8"

3 Importer's name and address Nom et adresse de l'importateur	4 Classification No. / Description N° de classement / Description	5 Value for entry (CAND) Valeur en douane (C USD)	7 Duty - Droit Amount - Montant	8 Excise tax Taux d'accise	9 GST/HST TPS/TVH	10 PST - TYP
16 Exporter's name and country - Nom et pays de l'exportateur						
17 Badge No. - N° de matricule						
18 Invoice No. - N° de la facture						
19 Exchange rate - Taux de change						
20 Customs' telephone No. - N° de téléphone de la douane						
21 Message						

19 Duty - Droit

10 Excise tax - Taux d'accise

11 GST/HST - TPS/TVH

12 PST - TYP

13 Handling fee - Frais de manutention

14 Total payable - Total à payer

15 Payment to Canada Post Corporation / Paiement à la Société canadienne des postes

22 Complete at delivery attempt - À compléter lors de la tentative de livraison

Return to customs / **Retourner aux douanes**

23 Importer's payment options - Méthode de paiement de l'importateur

Cash / Espèces VISA CPC account / Compte avec la SCP

Cheque / Chèque MASTERCARD (MC) Meter / Compteur

24 Card number - Numéro de la carte

25 Expiry date - Date d'expiration

26 Customer signature - Signature du client

Date

27 Instructions for requesting refund of duties and taxes on reverse - À l'envers, comment demander un remboursement de droits et taxes (instructions)

5 1/2"

1 1/8"

8 7/8"

3/8"

Press / Appuyez

Part 1: Importer's copy - Partie 1 : Copie de l'importateur

**FORM B2G REQUESTING REFUND OF DUTIES
AND TAXES ON “NON-COMMERCIAL IMPORTATIONS”
(Reverse side of Form E14)**

11"

5 1/2"

5 1/2"

1"

8 7/8"

1 1/8"

Instructions

Requesting refund of duties and taxes on "NON-COMMERCIAL IMPORTATIONS"
Remboursement des droits et des taxes sur << IMPORTATIONS NON COMMERCIALES >>

B2G (02/04)

1. Please check the reason for request below in Box B and indicate the amount of duties and taxes to be refunded in Box C.

2. The Canada Customs and Revenue Agency (CCRA) requires that you provide all necessary documentation, such as credit notes or invoices, to support your request for a refund.

3. Mail the form to the nearest Customs Refund Centre (addresses below).

4. Post the handling fee in for data entry, material handling, and collection services provided by Canada Post Corporation as prescribed by the CCRA.

Note: The handling fee is only refundable when the goods should have been duty free and tax exempt at time of importation.

Reason for refund request - Raison de la demande de remboursement

Goods returned to sender/expéditeur - Marchandise retournée à l'expéditeur ou exportée au Canada.
If you have returned your goods to the sender, a credit note or proof of export to show that the goods have left Canada must be included with this claim.

Goods classified or described incorrectly - Marchandise mal classée ou mal désignée.
If the goods are classified incorrectly, please attach an invoice or descriptive literature which indicates type or make of the goods.
Si les marchandises a été mal classées, joignez la facture ou un document publicitaire la décrivant (nature et marque).

Supporting documents missing - Documents de soutien manquants.
If necessary, attach additional supporting documents.

Other (please specify) - Autre (préciser)

Refund requested - Remboursement demandé

\$ Amount of refund requested - Montant demandé

Date ▲

Signature ▲

Day - Jour ▲

Telephone numbers - Numéros de téléphone

Evening - Soir ▲

Postez cette demande au Centre de remboursement des douanes le plus proche (addresses ci-dessous).



Customs Refund Centre
Agence des douanes et du revenu du Canada
1557 rue Halls Street
P.O. Box - C.P. 3080, Station Park Lane
HALIFAX NS B3J 3G6

Mail this request to the nearest Customs Refund Centre (addresses below).

Customs Refund Centre
Agence des douanes et du revenu du Canada
2724 Roxburgh Road, Unit - Unité 2
LONDON ON N6N 1K9

APPENDIX B

FORM B2G, CUSTOMS INFORMAL ADJUSTMENT REQUEST

	Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada	CUSTOMS INFORMAL ADJUSTMENT REQUEST DEMANDE INFORMELLE DE RAJUSTEMENT DES DOUANES NOTICE TO IMPORTERS - AVIS AUX IMPORTATEURS
• PLEASE PRINT IN INK • INSTRUCTIONS ON REVERSE		• VEUILLEZ IMPRIMER À L'ENCRE • INSTRUCTIONS AU VERSO
PART A — IMPORTER INFORMATION PARTIE A — INFORMATION CONCERNANT L'IMPORTATEUR		This form is to be used when applying for refunds or adjustments on non-commercial importations. Ce formulaire doit être utilisé quand vous faites une demande pour remboursements ou rajustements sur les importations non commerciales.
1. Importer Name and Address - Nom et adresse de l'importateur Name - Nom _____ No. - N° _____ Street - Rue _____ Unit No. - App. _____ City - Ville _____ Province _____ Postal Code - Code postal _____		2. Telephone Number - Numéro de téléphone Residence Domicile ▶ () _____ Business Bureau ▶ () _____
3. Customs Import Receipt Number (Please attach original import document) Numéro de reçu d'importation des douanes (Veuillez joindre le document d'importation original)		4. Date of Importation ▶ Y - A M D - J Date de l'importation ▶
5. Description of Goods - Description de la marchandise		
6. Reason for Refund/Adjustment Request Raison de la demande de remboursement ou de rajustement (a) <input type="checkbox"/> Goods Returned to Sender/Exported Marchandises retournées à l'expéditeur ou exportées (b) <input type="checkbox"/> Incorrect Value Assessed Value should be: _____ Valeur évaluée incorrecte Valeur devrait être : _____ (c) <input type="checkbox"/> Goods Incorrectly Described or Classified Should be: _____ Marchandises décrites ou classifiées incorrectement . . Devrait être : _____ (d) <input type="checkbox"/> Other (specify) _____ Autre (préciser) _____		
7. Please provide a brief explanation of your request and attach the original import document plus documents to support your request, such as; if the goods have been returned to the sender, a credit note from the vendor or proof of export. If the goods were incorrectly classified, descriptive literature or an invoice from the vendor should be attached. Veuillez fournir une brève explication de votre demande et joindre le document original et tout autre document pour appuyer votre demande, par exemple, si les marchandises sont retournées à l'expéditeur, une note de crédit du fournisseur ou preuve d'exportation. Si les marchandises sont classifiées incorrectement, la littérature descriptive ou une facture du fournisseur doit y être attachée.		
8. Declaration - Déclaration I declare the particulars of this document to be true, accurate, and complete. Je déclare que les renseignements sur ce document sont vrais, exacts et complets.		
_____ Signature		_____ Date
PART B — CUSTOMS USE ONLY PARTIE B — À L'USAGE DES DOUANES SEULEMENT		
11. _____ Date Received - Reçu le	12. Adjustment No. - N° de rajustement	14. Authority - Autorité
	13. Request Approved Demande approuvée ▶ <input type="checkbox"/> Yes Oui <input type="checkbox"/> No Non	
	15. Authorizing Officer - Agent autorisé	16. Decision Date Date de décision ▶ Y - A M D - J
B2G (99)	A342	

APPENDIX B – contd

FORM B2G, CUSTOMS INFORMAL ADJUSTMENT REQUEST**INSTRUCTIONS****PART A — Importer Information**

- Field 1: Print your full name and address.
- Field 2: Provide your telephone number(s) in order that customs may contact you, if necessary, for further information.
- Field 3: Provide the Customs Import Receipt Number from the Customs Postal Import Form or the Casual Goods Accounting Form or from a courier receipt. You must attach the original import document.
- Field 4: Fill in the date of importation of the goods.
- Field 5: Provide a description of the goods in question.
- Field 6: Check the reason for requesting the refund/adjustment:
- (a) If the goods were exported, attach proof of export (i.e. credit note from the vendor or bill of lading).
- (b) If the value was incorrectly assessed, indicate the proper value and attach invoices from the vendor which show the correct value.
- (c) For goods incorrectly described or classified, indicate the proper description of the goods and attach any descriptive literature of the goods. If known, indicate the proper classification number.
- (d) If you are requesting a refund for another reason, please specify the reason (example, goods short-shipped, goods damaged prior to release from customs) and attach the invoices or other documents to support your claim.
- Field 7: Provide a brief explanation of your request.
- Field 8: Please sign and date the request form.

INSTRUCTIONS**PARTIE A — Information concernant l'importateur**

- Zone 1 : Inscrivez votre nom et adresse au complet.
- Zone 2 : Indiquer vos numéros de téléphone afin que les douanes puissent communiquer avec vous pour de plus amples renseignements, s'il y a lieu.
- Zone 3 : Fournir le numéro de reçu d'importation des douanes de la Formule douanière des importations postales ou la Déclaration en détail des marchandises occasionnelles, ou le reçu d'un service de messagerie. Vous devez joindre le document d'importation original.
- Zone 4 : Indiquer la date d'importation des marchandises.
- Zone 5 : Fournir une description des marchandises en question.
- Zone 6 : Cocher la raison de la demande de remboursement ou de rajustement :
- a) Si la marchandise a été exportée, fournir une preuve d'exportation (par exemple note de crédit du vendeur, connaissance).
- b) Si la valeur a été incorrectement évaluée, indiquer la bonne valeur et joindre les factures du fournisseur indiquant la valeur réelle.
- c) Pour la marchandise incorrectement décrite ou classifiée, indiquer la bonne description et joindre tout document décrivant la marchandise. Si disponible, indiquer le numéro de classification.
- d) Vous demander un remboursement pour une autre raison, préciser cette raison (par exemple marchandise manquante, marchandise endommagée avant la mainlevée par les douanes), et joindre les factures ou autres documents supportant votre demande.
- Zone 7 : Fournir une brève explication concernant votre demande.
- Zone 8 : Veuillez signer et dater votre demande de remboursement.

Mail your refund application to the nearest Customs Refund Centre (addresses below).

Poster votre demande de remboursement au Centre de remboursement des douanes le plus proche (adresses ci-dessous).

**Customs Refund Centre
Centre de remboursement des douanes
530-266 Graham Avenue
Winnipeg MB R3C 0J8**

**Customs Refund Centre
Centre de remboursement des douanes
685 Hamilton Street
Vancouver BC V6B 2R4**

**Centre de remboursement des douanes
Customs Refund Centre
C.P. 1454
555, McArthur
Ville St-Laurent QC H4T 1A0**

**Customs Refund Centre
Centre de remboursement des douanes
P.O. Box 3080, Station Park Lane
1557 Hollis Avenue
Halifax NS B3J 3G6**


**Customs Refund Centre
Centre de remboursement des douanes
2724 Roxburgh Road, Unit 2
London ON N6N 1K9**

APPENDIX C**TRANSBORDER EXCHANGE POINT OFFICES**

Newport, Vermont	– Sherbrooke, Quebec
Rooseveltown, New York	– Cornwall, Ontario
Ogdensburg, New York	– Prescott, Ontario
Detroit, Michigan	– Windsor, Ontario
Sault Ste. Marie, Michigan	– Sault Ste. Marie, Ontario
Beaudette, Minnesota	– Rainy River, Ontario
International Falls, Minnesota	– Fort Francis, Ontario
Nuuk, Greenland	– Iqaluit, Nunavut
Sweetgrass, Montana	– Coutts, Alberta
Eastport, Washington	– Kingsgate, British Columbia
Orville, Washington	– Osoyoos, British Columbia

APPENDIX D

FORM E608, SEALING TAPE – OPENED BY CUSTOMS

 Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

OPENED BY CUSTOMS - OUVERT PAR LES DOUANES

E608 (99)
Printed in Canada - Imprimé au Canada

B553

APPENDIX E

FORM E605, YOUR PACKAGE HAS BEEN EXAMINED

Canada Customs
and Revenue Agency

Agence des douanes
et du revenu du Canada

**Your Package
Has Been
Examined**

because a declaration was not found on the outside or because the declaration was incomplete.

To expedite future shipments, please advise your exporter to provide a declaration that includes the value and a complete description of the contents.

Thank You

**Votre colis
a été
examiné**

parce que votre colis n'affichait pas de déclaration ou parce que votre déclaration était incomplète.

Pour accélérer le traitement futur de vos colis, veuillez aviser votre exportateur de fournir une déclaration de la valeur ainsi qu'une description complète du contenu.

Merci

E605 (00)

B519

REFERENCES

<p>ISSUING OFFICE –</p> <p>Import Process Division Operational Policy and Coordination Directorate</p>	<p>HEADQUARTERS FILE –</p> <p>7980-1</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Act</i>, sections 12, 32, 99, 101, 102, and 147 <i>Canada Post Corporation Act</i> <i>Customs Tariff</i> <i>Special Import Measures Act</i> <i>Excise Act</i> <i>Excise Tax Act</i> <i>Goods and Services Tax Act</i></p>	<p>OTHER REFERENCES –</p> <p>D2-1-4, D5-1-4, D8-2-2, D17-1-3, D17-1-10, D17-2-1, and D17-2-2</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D5-1-1, April 17, 2000</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.

