

Memorandum D1-3-1
Locator Code: 895A

In Brief

Ottawa, March 27, 1997

SUBJECT

**FEES FOR INFORMATION
AND DOCUMENTS**

This Memorandum reflects amendments to the *Excise Tax Act* contained in Bill C-70, passed by the House of Commons on February 11, 1997. The Bill received Royal Assent on March 20, 1997. The implementation of the harmonized sales tax, contained in Bill C-70, will be effective April 1, 1997.

Memorandum D1-3-1
Locator Code: 895A

Ottawa, March 27, 1997

SUBJECT

FEES FOR INFORMATION AND DOCUMENTS

This Memorandum outlines the conditions and the fees for providing information, allowing inspection or access to documents, or making or certifying copies.

Regulations

REGULATIONS PRESCRIBING THE CIRCUMSTANCES IN WHICH FEES MAY BE CHARGED FOR MAKING OR CERTIFYING COPIES OF DOCUMENTS PURSUANT TO SECTION 108 OF THE *CUSTOMS ACT* AND THE AMOUNT OF SUCH FEES

Short Title

1. These Regulations may be cited as the *Fees for Documents Regulations*.

Interpretation

2. In these Regulations,

“Act” means the *Customs Act (Loi)*;

“document” means any book, record, writing or other document (*document*).

Application

3. The fees referred to in sections 4 and 5 are the fees payable by persons from whom any document is obtained for the purposes of the Act, or on behalf of whom any document is given to an officer for the purposes of the Act, and for whom a service referred to in those sections is provided by an officer under section 108 of the Act.

Fees

- 4.(1) A person referred to in section 3 who requests that a copy of a document be made shall pay
 - (a) an application fee of \$5.00 at the time the request is made; and
 - (b) where applicable, a fee for reproduction of a document or part thereof to be calculated in accordance with the following:
 - (i) for photocopying a page, \$0.20 per page,

- (ii) for microfiche duplication (non-silver), \$0.40 per fiche,
- (iii) for 16 mm microfilm duplication (non-silver), \$12.00 per 30.5 m roll,
- (iv) for 35 mm microfilm duplication (non-silver), \$14.00 per 30.5 m roll,
- (v) for microform to paper duplication, \$0.25 per page, and
- (vi) for magnetic tape-to-tape duplication, \$25.00 per 731.5 m reel.

(2) Where the document in respect of which a request is made pursuant to subsection (1) is a non-computerized record, an officer may require, in addition to the application fee prescribed by paragraph (1)(a), payment of a fee in the amount of \$2.50 per person for each quarter hour in excess of five hours that is spent by the person on searching for the document and on preparation.

(3) Where a copy of the document in respect of which a request is made pursuant to subsection (1) is produced from a machine readable record, an officer may require, in addition to any other fees prescribed in this section, payment of a fee for the cost of production and programming calculated in accordance with the following:

- (a) \$16.50 per minute for the cost of the central processor and all locally attached devices; and
- (b) \$5.00 per person for each quarter hour that is spent by that person on programming a computer.

5. A person referred to in section 3 who requests that a document be certified shall pay an application fee of \$5.00 unless that person has paid an application fee pursuant to paragraph 4(1)(a).

GUIDELINES AND GENERAL INFORMATION

Principles

1. In no case will a person other than the importer, exporter, or authorized agent be provided with copies of customs documents or be allowed to inspect documents on file with Revenue Canada.
2. A broker will not be permitted to inspect a document, or obtain copies of a document, which he did not prepare or file with the Department in the first instance, without the prior written consent of the importer or exporter. An importer, exporter, broker, or authorized agent will not, under any circumstance, be provided with copies of customs documents that were not submitted as part of the original accounting, exporting, or adjustment package.
3. A transportation company will only be allowed access to transportation documents in cases where it is the recognized carrier of record. Transportation companies are not exempted from payment of fees, irrespective of the fact that the copies are for their official use.

Procedures

4. Applications for inspection, reproduction, or certification of customs documents are to be made on Form K25, *Application for Search, Reproduction and Certification of Documents* (see Appendix A to this Memorandum), in sufficient copies to meet records and reproduction control requirements. Letters of request received from foreign sources will be accepted in lieu of Form K25.
5. Goods and Services Tax (GST) or Harmonized Sales Tax (HST) will apply on all requests for search, reproduction, and certification of documents. For requests presented in the provinces of Nova Scotia, New Brunswick, and Newfoundland, HST will be applicable instead of GST.

6. All requests must be accompanied by the \$5.00 application fee and the appropriate GST or HST*, in Canadian funds, prior to any search, reproduction, or certification of documents taking place.
7. Immediately upon receipt, Forms K25 or letters of request are to be date stamped and numbered consecutively from a series maintained exclusively for that purpose, beginning with number 1 each fiscal year.
8. If the document is not on file, the application shall be noted accordingly, one copy placed on the closed file and the remaining copies returned to the applicant. In such cases, the \$5.00 application fee and the appropriate GST or HST* will not be refunded. If the document is on file, the package will be reviewed and only the documents originally presented to the Department will be photocopied and returned to the applicant.
9. Form K23, *Invoice*, will be the invoice of the fees assessed and shall bear reference to the application number. Form K21, *Cash Receipt*, will be the receipt for the monies paid.
10. If domestic goods delivered as ships' stores are subject to a GST or HST refund, the vendor is entitled to an extra copy of form K36A, *Ship's Stores Declaration and Clearance Certificate*, without charge, at the time of execution. If subsequent requests for copies are received, the applicable fees for search, inspection, reproduction, or certification will be assessed.

Form C10, *Landing Certificate*

11. Form C10, *Landing Certificate*, whether an original or a copy, is regarded as a complete document. The application fee will be charged regardless of whether they are certified at the time the reporting or accounting document is presented or on a subsequent date. Persons requesting landing certificates should provide the following minimum information:

- (a) name of Canadian importer;
- (b) date of invoice and value of goods;
- (c) description of the goods; and
- (d) approximate date of importation into Canada.

12. Under normal circumstances, landing certificates are to be issued when the goods are imported for consumption. However, they may be issued for goods accounted for and delivered to warehouse by provincial liquor control authorities in order that they may comply with the bonding requirements of United States customs. A landing certificate may be supplied only to the exporter, importer, or an authorized agent.

13. If an exporter requesting a landing certificate provides a copy of the invoice which can be compared with the office copy, such invoice is to be validated at no additional charge.

14. While landing certificate forms are primarily of interest to countries which request issuance and are usually supplied by those countries, the Department provides Form C10, which is available on request, to importers in cases where forms are not supplied.

Miscellaneous

15. If an applicant has sought and inspected a document for the purpose of noting pertinent data in order to prepare a copy for subsequent certification, a second application fee shall not be levied, provided the document for certification is presented before the close of business of the same day.

(*See paragraph 5 of this Memorandum to determine where HST is applicable.)

16. When accommodating requests for certification of copies, care must be taken to ensure that they are, in fact, true copies of the documents on file with Revenue Canada.

Fees

17. Information on the method of calculating fees is provided in Appendix B to this Memorandum.

Exceptions

18. Fees for search, inspection, reproduction, and certification of customs invoices and accounting documents will not be assessed when such documents are required to effect release of goods which were fully duty paid at one customs office but which subsequently arrived at another customs office.

19. The *Fees for Documents Regulations* are not applicable in respect of copies of documents prepared for use by any office, division, or branch of Revenue Canada.

20. Public requests for information derived from official sources must be addressed as follows:

Revenue Canada
Ottawa ON K1A 0L5

Attention: Departmental Coordinator,
Access to Information and Privacy

APPENDIX A

Form K25 (97)

APPLICATION FOR SEARCH, REPRODUCTION, AND CERTIFICATION OF DOCUMENTS

APPENDIX B

INFORMATION FOR CALCULATING FEES

1. Fees will be charged as specified in sections 4 and 5 of the Regulations contained in this Memorandum.
2. The following are examples of charges in specific situations:

Example 1:

If the applicant asks the Department to prepare certified or uncertified copies of an accounting document, an invoice, and a cargo control document, totaling 30 pages, the charges will be:

Application fee	\$ 5.00
Reproduction (30 pages at \$0.20)	<u>\$ 6.00</u>
Sub-total	\$ 11.00
Plus GST at 7% for a total of	<u>\$ 11.77</u>
or	
HST at 15% for a total of	\$ 12.65

Note: GST is applicable to all provinces except Nova Scotia, New Brunswick, and Newfoundland. For these provinces, **HST** will apply.

Example 2:

If an applicant asks the Department to prepare certified or uncertified copies of three non-computerized documents totaling 200 pages, that necessitates six hours search by one employee, the charges will be:

Application fee	\$ 5.00
Search in excess of 5 hours (24 quarter hours at \$2.50 per quarter hour)	\$60.00
Reproduction (200 pages at \$0.20)	<u>\$40.00</u>
Sub-total	\$105.00
Plus GST at 7% for a total of	<u>\$112.35</u>
or	
HST at 15% for a total of	\$120.75

Note: GST is applicable to all provinces except Nova Scotia, New Brunswick, and Newfoundland. For these provinces, **HST** will apply.

Example 3:

If an applicant asks the Department to prepare certified or uncertified copies of documents totaling 100 pages from machine readable records that necessitates a half hour of programming by one employee and 10 minutes of processor time, the charges will be:

Application fee	\$ 5.00
Programming (2 quarter hours at \$5.00 per quarter hour)	\$ 10.00
Processing (10 minutes at \$16.50 per minute)	<u>\$165.00</u>
Sub-total	\$180.00
Plus GST at 7% for a total of	<u>\$192.60</u>
or	
HST at 15% for a total of	\$207.00

Note: **GST** is applicable to all provinces except Nova Scotia, New Brunswick, and Newfoundland. For these provinces, **HST** will apply.

REFERENCES

ISSUING OFFICE

Management Services Directorate

LEGISLATIVE REFERENCES

Customs Act, subsection 108(4)

HEADQUARTERS FILE

7635-3

SUPERSEDED MEMORANDA "D"

D1-3-1, January 1, 1991

OTHER REFERENCES

N/A