

In Brief

Ottawa, January 14, 1999

SUBJECT

CUSTOMS SUFFERANCE WAREHOUSES

The attached Memorandum has been amended to include information on the storage of firearms and other weapons, which comes into effect on December 1, 1998.

Ottawa, July 11, 1997

SUBJECT

CUSTOMS SUFFERANCE WAREHOUSES

This Memorandum describes the types of sufferance warehouses that may be licensed in Canada and explains the procedures to be followed by an individual or a company wishing to obtain a sufferance warehouse licence. It also describes the conditions under which a sufferance warehouse must be operated.

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Regulations

REGULATIONS RESPECTING CUSTOMS SUFFERANCE WAREHOUSES

Short Title

1. These Regulations may be cited as the *Customs Sufferance Warehouses Regulations*.

Interpretation

2. In these Regulations,
“Act” means the *Customs Act; (Loi)*

“applicant” means a person who applies for a licence; (*demandeur*)

“carrier” means a person who, pursuant to the *Transportation of Goods Regulations*, is authorized to transport goods or to cause goods to be transported; (*transitaire*)

“chief officer of customs”, with respect to a sufferance warehouse or a proposed sufferance warehouse, means the manager of the customs office or customs offices that serve the area in which the sufferance warehouse is located or is proposed to be located; (*agent en chef des douanes*)

“Department” means the Department of National Revenue; (*ministère*)

“licence” means a licence to operate a place as a sufferance warehouse; (*agrément*)

“licensee” means a person to whom a licence has been issued. (*exploitant*)

PART I

LICENSING OF SUFFERANCE WAREHOUSES

Issuance of Licence

3. (1) Subject to subsection (3), the Minister may, where the Minister deems it necessary or desirable to do so, issue a licence to any person who makes an application for a licence in accordance with subsection (2) and gives such security as may be required under section 4 and pays the fees required under section 5.

(2) Any person who wishes to apply for a licence, shall submit a completed application therefor in the prescribed form, together with a detailed plan of the proposed sufferance warehouse, to the chief officer of customs.

(2.1) The plan referred to in subsection (2) must indicate

(a) whether the place proposed to be operated as a sufferance warehouse exists or is to be constructed;

(b) the type of construction of the place, whether or not it already exists; and

(c) the area, within the place, that is to be used for the storage of goods.

(3) The Minister shall not issue a licence to an applicant unless

(a) the applicant is of good character;

(b) repealed

(c) the applicant has sufficient financial resources to enable him to provide the facilities, equipment, personnel and services required under sections 11 to 13 and to lease or purchase the proposed sufferance warehouse;

(d) the volume and nature of business in the area in which the applicant proposes to operate a sufferance warehouse is such that a sufferance warehouse is needed to serve the importers in that area;

(e) the site of the proposed sufferance warehouse is within a reasonable distance from major transportation routes and a customs office;

(f) the proposed sufferance warehouse contains adequate space for the storage of imported goods;

(g) the structure of the proposed sufferance warehouse will be suitable for the operation of a sufferance warehouse; and

(h) the Department is able to provide customs services with respect to the proposed sufferance warehouse.

(4) repealed

Security

4. (1) An applicant shall, before a licence is issued to the applicant, give security in an amount determined by the Minister.

(2) The Minister may at any time require a licensee to increase the amount of security given under subsection (1) to an amount sufficient to ensure the payment of any duties payable in respect of goods stored in the sufferance warehouse.

(3) The security given under subsection (1) shall be deposited with the chief officer of customs and shall be in the form of

- (a) cash;
- (b) a certified cheque;
- (c) transferable bond issued by the Government of Canada; or
- (d) a bond issued by
 - (i) a company that is licensed or otherwise authorized under the laws of Canada or of a province to carry on the fidelity or surety class of insurance business and that is recommended to the Treasury Board by the Office of the Superintendent of Financial Institutions as a company whose bonds may be accepted by the Government of Canada,
 - (ii) a member of the Canadian Payments Association referred to in section 4 of the *Canadian Payments Association Act*,
 - (iii) a corporation that accepts deposits insured by the Canada Deposit Insurance Corporation or the *Régie de l'assurance-dépôts du Québec* to the maximum permitted by the statutes under which those institutions were established,
 - (iv) a credit union as defined in paragraph 137(6)(b) of the *Income Tax Act*, or
 - (v) a corporation that accepts deposits from the public, if repayment of the deposits is guaranteed by Her Majesty in right of a province.

Licence Fees

5. (1) Every licensee shall pay to the chief officer of customs the following fees in respect of the licence:

- (a) \$500 for the period beginning on the day on which the licence is issued and ending on March 31 in the same fiscal year; and
- (b) \$500 for each fiscal year of operation after the period referred to in paragraph (a) that begins during the term of the licence.

(1.1) Where a licence is issued on or after October 1 in a fiscal year, the fee payable under subsection (1) for that fiscal year is reduced by 50 per cent.

(2) The fee for a period referred to in paragraph (1)(a) or subsection (1.1) shall be paid on or before the day on which the licence is issued and the fee for each fiscal year referred to in paragraph (1)(b) shall be paid on or before April 1 in the fiscal year.

(3) For the purposes of this section, "fiscal year" means the period beginning on April 1 and ending on the 31st day of March next following.

Amendment of Licence

6. (1) The Minister may amend a licence only for the following purposes:

- (a) subject to subsection (2),

- (i) to change a restriction specified in the licence regarding the classes of goods that may be received in the sufferance warehouse in respect of which the licence was issued, or to specify such a restriction; and
 - (ii) to change the circumstances specified in the licence in which goods may be received in the sufferance warehouse, or to specify such circumstances; or
- (b) to change the name of the licensee, where the name of the licensee is changed.
- (2) The Minister may amend a licence for the purposes set out in subparagraph (1)(a)(i) or (ii) only where he gives to the licensee 90 days notice of the proposed amendment.

Cancellation or Suspension of Licence

7. The Minister may cancel a licence where the licensee
- (a) no longer owns or leases the place that is licensed as a sufferance warehouse;
 - (b) requests the Minister in writing to cancel the licence; or
 - (c) is bankrupt.
8. (1) Subject to section 9, the Minister may suspend or cancel a licence where the licensee
- (a) is the subject of a receivership in respect of his debts;
 - (b) fails to comply with any Act of Parliament, or any regulation made pursuant thereto, that prohibits, controls or regulates the importation or exportation of goods;
 - (c) repealed
 - (d) has, in the course of his operation of the sufferance warehouse, acted dishonestly in his business dealings with customs brokers, importers, carriers, Her Majesty or servants of Her Majesty; or
 - (e) has been incompetent in the operation of the sufferance warehouse.
- (2) Subject to section 9, the Minister may cancel a licence where
- (a) the volume of goods being received in the sufferance warehouse is no longer sufficient to warrant the continued operation;
 - (b) there is no longer a need for a sufferance warehouse in the area in which the sufferance warehouse is located; or
 - (c) the Department is no longer able to provide customs services with respect to the sufferance warehouse.
9. (1) The Minister shall, immediately after suspending a licence, give to the licensee a notice confirming the suspension and providing all relevant information concerning the grounds on which the Minister has suspended the licence.
- (2) The licensee may, within 90 days after the day on which the licence is suspended, make representations to the Minister regarding why the licence should be reinstated.
- (3) The Minister shall, before cancelling a licence under section 8, give the licensee 90 days notice of the proposed cancellation and provide the licensee with all relevant information concerning the grounds on which the Minister proposed to cancel the licence.
- (4) The licensee may, within 90 days after the day on which the notice referred to in subsection (3) is given, make representations to the Minister regarding why the licence should not be cancelled.

Reinstatement of Licence

10. The Minister may reinstate a suspended licence where the Minister is satisfied that the cause for the suspension no longer exists.

PART II

OPERATION OF SUFFERANCE WAREHOUSES

Facilities, Equipment and Personnel

11. (1) Every licensee shall provide, at the sufferance warehouse in respect of which his licence was issued

- (a) washroom facilities and offices for the use of officers, and the heat, light and cleaning services necessary for those facilities and offices, where so requested by the chief officer of customs;
- (b) adequate space for the examination of imported goods by officers;
- (c) the personnel and equipment necessary to ensure that the goods to be examined by an officer are made available to the officer for examination;
- (d) a detention compound or parking area for the storage of imported goods that are held in a conveyance, where so requested by the chief officer of customs; and
- (e) facilities, equipment and personnel sufficient to control access to the sufferance warehouse and provide secure storage of the goods stored in it, including
 - (i) doors and other building components of sturdy construction,
 - (ii) secure locks on doors and windows,
 - (iii) signs that indicate the security requirements applicable to the premises, and
 - (iv) where the sufferance warehouse will be used for the storage of designated goods, such additional facilities and equipment as may be required to ensure the secure storage of those goods.

(2) Where a sufferance warehouse is restricted by the terms and conditions of its licence to the receipt of goods arriving by motor vehicles used for commercial purposes, the licensee may lease space to any carrier who has requested space for his exclusive use in the operation of a separate sufferance warehouse.

Operation and Maintenance Standards

12. (1) Every licensee shall ensure that the goods received in the sufferance warehouse are stored safely and securely in the area designated for that purpose in the plan referred to in subsection 3(2).

(2) No person, other than the licensee, an employee of the licensee or an employee of a carrier engaged in the delivery of goods to or the removal of goods from the sufferance warehouse, shall enter any place in it where goods are stored, without the written authorization or the attendance of an officer.

(3) Every licensee shall have in place

- (a) procedures to maintain the security of, and restrict access to, the sufferance warehouse; and
- (b) procedures to ensure that personnel working in the sufferance warehouse are aware of and follow the procedures referred to in paragraph (a).

13. (1) Every licensee shall make a schedule of the charges payable for the services offered by the licensee and shall make the schedule available for examination by any person who requests to see it.

(2) Any facilities, services, personnel and equipment provided by a licensee to an officer under any of paragraphs 11(1)(a) to (c) shall be provided free of charge.

Receipt and Refusal of Goods

14. Every licensee shall acknowledge the receipt of goods in the sufferance warehouse by

(a) endorsing the bill of lading, way-bill or other similar transportation document presented to him by the carrier;

(b) endorsing the customs document on which the goods were reported under the *Reporting of Imported Goods Regulations*; or

(c) issuing a transfer document to the carrier.

14.1 A licensee may refuse goods that are brought to the sufferance warehouse for safe-keeping when the storage of the goods is requested by or on behalf of a person who has an unpaid account for storage fees at the sufferance warehouse.

Class of Goods

14.2 Tobacco products are hereby prescribed as a class of goods for the purposes of section 39.1 of the Act.

Time Limits

15. (1) Subject to subsections (2) to (4), where goods in a sufferance warehouse have not been removed from the sufferance warehouse within 40 days after the day the goods were reported under section 12 of the Act, the goods may, at the end of that limitation period, be deposited in a place of safe-keeping as provided for in subsection 37(1) of the Act.

(2) Where perishable goods in a sufferance warehouse have not been removed therefrom within four days after the day on which they were reported under section 12 of the Act, the goods may be deposited in a place of safekeeping as provided for in subsection 37(1) of the Act.

(3) Where goods in a sufferance warehouse are prescribed substances within the meaning of the *Atomic Energy Control Act* or prescribed items within the meaning of the *Atomic Energy Control Regulations* and have not been removed therefrom within 14 days after the day on which the goods were reported under section 12 of the Act, the goods may be deposited in a place of safekeeping as provided for in subsection 37(1) of the Act.

(4) For the purposes of subsection 39.1(1) of the Act, tobacco products, distilled spirits, firearms, weapons and ammunition constitute a class of goods that are forfeit if they are not removed from a sufferance warehouse within 14 days after the day on which they are reported under section 12 of the Act.

(5) Every licensee shall provide the Department with a list of all goods not removed from the sufferance warehouse within the time limit prescribed in subsection (1), (2), (3) or (4), as the case may be, on the first business day following the end of the period.

16. repealed

Alteration of Goods

17. Goods may be manipulated, unpacked, packed, altered or combined with other goods while in a sufferance warehouse only for the purpose of

(a) stamping or marking the goods, where those goods consist of manufactured tobacco and cigars that are placed in the sufferance warehouse in accordance with section 204 of the *Excise Act*; or

(b) marking the goods, where those goods consist of goods in respect of which any regulations made under paragraph 19(1)(a) of the *Customs Tariff* apply.

GUIDELINES AND GENERAL INFORMATION

PART I – TYPES OF SUFFERANCE WAREHOUSES

1. Sufferance warehouses are established for the landing, storage, safekeeping, transfer, examination, delivery, and forwarding of imported goods before they are released by Revenue Canada. Sufferance warehouses are licensed according to five main types: A, B, C, S, and PS.

Type A – General Merchandise

2. A Type A sufferance warehouse is one operated by an airline, express, marine, or railway company. It is used for the storage of imported goods carried in the company's system. A Type A warehouse may also be operated by a cargo handler acting under contract as an exclusive agent of an airline, express, marine, or railway company. Type A warehouses are classified into the following sub-types:

AA – airline company;

AE – express company;

AM – marine company;

AR – railway company including rail yards and bond tracks; and

AH – cargo handler for any of the above.

3. Type A sufferance warehouses also include those located at a marine wharf and operated by a harbour commission, stevedoring company, or other person who provides equipment, personnel, and other services for the unloading and storage of imported goods arriving by vessel. These warehouses are classified into the following sub-type:

AW – harbour commissions, stevedoring companies, and others.

Type B – General Merchandise

4. A Type B sufferance warehouse is used for the storage of imported goods arriving by highway in commercial motor vehicles. Type B warehouses are classified into the following sub-types:

BW – for imported goods deposited by highway carriers; and

BL – operated by a bonded highway carrier leasing space within a BW warehouse for the storage of imported goods carried in the bonded highway carrier's system, for example, goods carried under the carrier code assigned by Revenue Canada.

Type C – General Merchandise

5. A Type C sufferance warehouse is one operated by a third party for the storage, deconsolidation, and sorting of imported shipments before entry into Canada. It is also used for the consolidation of shipments according to their destination.

6. Type C sufferance warehouses are classified into the following sub-type:

CW – operated by a consolidator, deconsolidator, bonded freight forwarder, or customs broker.

Type S – Specific Commodities

7. A Type S sufferance warehouse is one operated by a person or persons for the storage of a specific type of imported goods arriving by any mode of transportation. Type S sufferance warehouses are classified into the following sub-types:

SH – used household goods and personal effects;

SF – fruit and vegetables; and

SO – other commodities as specified on the warehouse licence. Some examples include bulk and liquid products, products used in the oil drilling industry, or lumber.

Type PS – Private Railway Siding

8. Type PS sufferance warehouses are railway sidings owned or operated by an importer where carloads of imported goods are held pending release by Revenue Canada.

9. Information regarding the conditions which must be met and the application process to obtain a Type PS warehouse licence can be found in the “Private Railway Sidings Operated by Importers” Section. The “Buildings Requirements” and “Alterations” Sections of Part II – Sufferance Warehouse Requirements, and the “Sub-Leasing of Sufferance Warehouses” Section of Part III – Licensing of Sufferance Warehouses, are not applicable to private railway sidings.

Air Sufferance Warehouses

10. An application for a licence to operate a Type AA, AH or CW sufferance warehouse for the receipt of general merchandise arriving by air may be considered for approval if the facility is located on airport property and if Revenue Canada is providing customs service for the receipt of commercial shipments at the airport.

11. An application for a licence to operate a Type CW sufferance warehouse that is not located on airport property may be considered for approval if Revenue Canada is able to provide service. Approval is also subject to the following conditions:

(a) each Revenue Canada region will decide if there is any need to place geographical restrictions on the location of off-airport warehouses;

(b) import shipments must be handled through a primary air sufferance warehouse of the applicant’s choice prior to being moved to off-airport property;

(c) housebills must be presented and Revenue Canada authorization received before shipments are moved to off-airport property. Further information on these documents can be found in Memorandum D3-3-1, *Forwarded and Consolidated Cargo – Import Movements*;

(d) where Revenue Canada is unable to provide service directly to these off-airport warehouses, operators will be required to make arrangements, subject to Revenue Canada approval, with an existing sufferance warehouse for the handling of goods requiring customs examination;

(e) departmental officials in each region of Revenue Canada will determine where release documents will be processed in their region; and

(f) warehouse operators must sign a letter of undertaking that they will reimburse the Department for the costs associated with providing customs service directly at their warehouses if the Department institutes a cost-recovery program.

Rail Sufferance Warehouses

12. Railway carriers must submit an application for a Type AR rail sufferance warehouse licence for each company yard within the area of a Revenue Canada office where vehicles containing imported goods are held pending release of the goods by the Department. Specific tracks within the yard may be designated for this purpose.

13. In cases where warehouse facilities are not available within the company yard, Revenue Canada may request that the railway carrier relocate a shipment to a suitable designated area for examination purposes. If there is no suitable area within the company yard, the shipment will be relocated to a sufferance warehouse.

Cargo Handler Warehouses

14. Specific carriers may contract the services of a cargo handler to handle their imported freight. In these cases, the cargo handler is subject to the same rules and regulations as the carrier.

15. The following conditions must be met before an application from a cargo handler to operate a Type AH sufferance warehouse will be approved:

- (a) the cargo handler is acting as the exclusive agent for the carrier. In this respect, exclusive agent means one cargo handler per carrier within the area of the Revenue Canada office;
- (b) the carrier has been granted a licence by the appropriate authorities to provide service to the area in which the sufferance warehouse is to be located, for example, an air carrier has received landing rights to the airport;
- (c) a copy of the cargo handling contract containing information as presented in Appendix E is submitted to Revenue Canada with the application;
- (d) the warehouse facility is owned or leased by the cargo handler. If the facility is leased, Revenue Canada may request a copy of the lease agreement; and
- (e) shipments being transported by the carrier and consigned to deconsolidators and freight forwarders must be transferred through the cargo handler's warehouse.

16. Cargo handlers may not operate as a consolidator, deconsolidator, or freight forwarder. However, they may provide a cargo handling service on behalf of consolidators, deconsolidators, and freight forwarders if they have a written agreement with them to do so. If requested, cargo handlers must provide a copy of the agreement to Revenue Canada.

17. Copies of any amendments to the cargo handling contract must be supplied to Revenue Canada. Where applicable, confirmation that the contract has been renewed must also be supplied.

18. Cargo handlers must advise Revenue Canada in writing when a contract is terminated. The failure of a cargo handler to retain a cargo handling contract with a carrier will result in cancellation of the sufferance warehouse licence.

Highway Sufferance Warehouses

19. One Type BW highway sufferance warehouse is normally sufficient to meet customs needs within the area of a Revenue Canada customs office. However, consideration may be given to licensing additional warehouses under the following conditions:

- (a) the volume of commercial highway traffic processed at the customs office exceeds 40,000 shipments a year over a sustained period as determined by the Minister;
- (b) Revenue Canada is able to provide service to the newly proposed facility;

(c) the applicant demonstrates the ability to attract a sufficient volume of shipments to justify the provision of a customs inspector on a full-time basis; and

(d) the applicant is prepared to fund the installation and maintenance of computer terminals and transmission lines as required by Revenue Canada.

20. A licence to operate a Type BW sufferance warehouse for the receipt of general merchandise arriving by commercial motor vehicles is not normally approved at border locations since these locations are already serviced by frontier examining warehouses. Exceptions may be made only where the frontier examining warehouse is unsuitable for the storage and examination of commercial shipments or where the volume of traffic warrants the licensing of a highway sufferance warehouse. Exceptions can be made only if Revenue Canada is able to provide customs service.

21. If the Minister determines that a new or an additional Type BW sufferance warehouse is required, applications will be invited through local newspaper advertisements. All applications in response to advertisements must be submitted in triplicate on Form E400B, *Application for Licence to Operate a Customs Highway Sufferance Warehouse*, to the Revenue Canada office indicated in the advertisement.

22. A licence will be issued to the successful applicant when all departmental requirements are met. All applicants will be advised in writing of the decision of the Minister.

23. Applications for additional sufferance warehouse licences will not be considered for at least two years following the issue of a licence in that area unless otherwise directed by the Minister.

Type BL Off-Site Highway Sufferance Warehouses

24. Type BL off-site highway sufferance warehouse licences are issued if the following conditions are met:

(a) the cargo is transported in containers;

(b) appropriate container lifting equipment is available at the warehouse. This equipment must have the capability of lifting on and off 6 and 12 meter (20 and 40 foot) containers, up to a maximum weight of 45,360 kilograms (100,000 pounds);

(c) the Type BW highway sufferance warehouse in the area lacks adequate equipment or space to ground the containers;

(d) the off-site warehouse is within a reasonable distance of the Revenue Canada customs office or Type BW highway sufferance warehouse;

(e) if Revenue Canada wishes to examine goods, the carrier must return them to a Type BW highway sufferance warehouse. A separate written agreement is required between each Type BW highway sufferance warehouse operator and each off-site warehouse; and

(f) all other licensing requirements as specified in Parts II and III are met.

Type CW Sufferance Warehouses

25. A Type CW sufferance warehouse licence will be issued if the applicant meets all of the regulatory requirements including volume of business, financial stability, physical structure, and location of the building. The Department may reject any application if the proposed facility is not located within a reasonable distance of locations where customs commercial service is currently provided. The application may also be rejected if the Department determines that, by providing service to the proposed facility, it will adversely affect service levels at other approved locations.

26. At locations where customs service will be provided on a full-time basis, the applicant must be prepared to fund the installation and maintenance of computer terminals and transmission lines as required by Revenue Canada.

27. If the Department is unable to provide service directly to these warehouses, operators will be required to make arrangements with an existing sufferance warehouse for the handling of goods requiring examination. These arrangements are subject to approval by Revenue Canada.
28. Departmental officials in each region of Revenue Canada will determine where release documents will be processed in their region.
29. Warehouse operators must sign a letter of undertaking that they will reimburse the Department for the costs associated with providing customs service directly at their warehouses if the Department institutes a cost-recovery program.

Private Railway Sidings Operated by Importers

30. The following conditions must be met before an application to operate a Type PS private railway siding will be approved:
- (a) the location is within an area serviced by Revenue Canada;
 - (b) the Department is able to provide service; and
 - (c) full carloads are shipped on one rail cargo control document and the goods are consigned to the importer with the private siding privilege.
31. The process for licensing sufferance warehouses is contained in Part III. For Type PS warehouses, the application must be accompanied by the following:
- (a) a site plan of the property showing the location of the siding within the company yard;
 - (b) a letter confirming that full carloads will be shipped on one rail cargo control document and that the goods will be consigned to the importer with the private siding privilege; and
 - (c) security as required under paragraph 4(1) of the *Customs Sufferance Warehouses Regulations* or confirmation that security will be provided upon receipt of the licence.
32. The application with supporting documents must be forwarded to the appropriate District Manager for review and approval.
33. The application will be date-stamped by Revenue Canada and an acknowledgement of receipt forwarded to the applicant.
34. If the application is approved, Revenue Canada will issue a licence bearing a licence number to the applicant upon payment of the \$500 licence fee. If the application is rejected, the Department will advise the applicant in writing of the reasons for the rejection.

PART II – SUFFERANCE WAREHOUSE REQUIREMENTS

Building Requirements

35. The following are the minimum building requirements for a sufferance warehouse:
- (a) a storage area of approximately 70 square meters (750 square feet) with access from the exterior of the building provided by a freight door;
 - (b) a heated customs office with an area of approximately 11 square meters (120 square feet) and an examining area of approximately 14 square meters (150 square feet) or a combined customs office and examining room with an area of approximately 23 square meters (250 square feet). The office and examining room must be protected from the elements. If the warehouse is serviced by Revenue Canada on a call-out or part-time basis, the operator need only provide for the use of an office when required by departmental officials; and
 - (c) a secure depository for customs documents if requested by Revenue Canada.

36. A separate area exclusively for the storage of in-bond shipments is not required in the warehouse building nor in the detention compound.
37. If a group of sufferance warehouses is located in a building owned by a person or company other than the applicant, the landlord must provide accommodation, utilities, and furnishings for the customs examiners' office. Individual applicants are required to provide only space, equipment, and a work table essential for the examination of goods.
38. Applicants and licensees may be required to modify their facility to make it accessible to people with a disability.
39. When a sufferance warehouse is being constructed, no deviations from the plans submitted to Revenue Canada are permitted without the prior approval of the Department.

Financial Security

40. Security for each sufferance warehouse must be in an amount calculated on the basis of \$1000 for each 1000 shipments or releases per year destined to the warehouse facility. Security will not be less than the amount determined by the Minister as required under subsection 4(1) of the *Customs Sufferance Warehouses Regulations*.
41. General procedures for posting security can be found in Memorandum D1-7-1, *Posting Security for Transacting Bonded Operations*. Bonds issued for customs sufferance warehouses must be on Form D120, *Canada Customs Bond*, a sample of which can be found in Appendix D.
42. One security bond may be filed for all sufferance warehouses located within the same customs office area. The bond must not be less than the amount determined by the Minister as required under subsection 4(1) of the Regulations. The address of each warehouse must be indicated on the bond or on an attached rider. The bond must be submitted to the appropriate Revenue Canada District Manager of Customs and Trade Administration Branch. The District Manager will distribute copies of the bond to other Revenue Canada offices as required.
43. One national bond may be filed for all sufferance warehouses located within several customs office areas if it is not less than the amount determined by the Minister as required under subsection 4(1) of the Regulations. The address and bond amount of each warehouse and the appropriate customs office must be indicated on an attached rider. The bond must be submitted to:
- Customs and Trade Administration Branch
Revenue Canada
5th floor
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5
- Attention: Chief, Warehouse Licensing
44. A separate application Form E400, *Application for Licence to Operate a Customs Sufferance Warehouse*, must be submitted to the respective Revenue Canada customs office for each operation.
45. Although it is not necessary to submit security with an application to operate a sufferance warehouse, the applicant must present a properly completed security bond to Revenue Canada prior to the date that the sufferance warehouse commences operations.
46. Revenue Canada will advise licensees by registered mail when security for their sufferance warehouse has been cancelled by the surety company.
47. Licensees must report new security or amendments to existing security by completing an application Form E400 in triplicate and forwarding it to the chief officer of customs. Failure of licensees to present new security to Revenue Canada prior to the termination date of their previous security could result in the suspension of their licence after the bond termination date.

48. The chief officer of customs will advise the appropriate Revenue Canada District Manager when security for a sufferance warehouse is cancelled or altered for any reason.

Alterations

49. Licensees must obtain prior approval from Revenue Canada before commencing alterations which will affect the sufferance warehouse area. Such alterations would include:

- (a) any alteration, reduction, or expansion affecting the sufferance warehouse or customs office;
- (b) any change affecting freight doors, entrance doors, or windows; and
- (c) any change affecting other physical security requirements.

50. The licensee must submit a drawing showing the proposed changes to the local chief officer of customs for onward submission to the appropriate District Manager. An amended application form is not required unless an extension to the warehouse structure is proposed.

51. For Types BW and SO warehouses, the District Manager will submit a recommendation for approval of the alterations to the Chief, Warehouse Licensing. The District Manager's letter will be accompanied by the drawing of the proposed changes.

Relocation

52. Licensees must advise the chief officer of customs in writing when they no longer own or lease the facility for which the licence was issued.

53. When a change in location is contemplated, the licensee must advise the chief officer of customs in writing of the intention to relocate. This notice must be provided at least 60 days prior to the effective date of the relocation.

54. The licensee must complete Form E400 in triplicate to apply for a licence to operate a sufferance warehouse at the new location. The application for relocation will be processed by Revenue Canada in the same manner as for new applications. If approved, the Department will issue a new licence for this location. New security or a rider to the existing surety bond indicating the relocated warehouse location must be provided to the Department. A licence fee will not be charged for the new licence unless the date of issue coincides with the renewal date of the existing licence.

55. Applicants should not expend capital funds for renovations or construction until a licence is issued or until the application has been approved in principle.

56. Applicants must not commence sufferance warehouse operations at the new location until conditional or final approval has been given by the Department.

57. If a licensee relocates the sufferance warehouse operation without obtaining prior written approval from the Department, Revenue Canada may cancel the existing licence to operate a sufferance warehouse.

PART III – LICENSING OF SUFFERANCE WAREHOUSES

Application for Licence

58. An application for a licence to operate a sufferance warehouse must be made in writing on the appropriate application form. These forms are available from any Revenue Canada office.

- (a) Type BW warehouse – Form E400B must be used. An example can be found in Appendix B.
- (b) Type CW warehouse – Form E400C, *Application for Licence to Operate a Customs Sufferance Warehouse*, must be used. An example can be found in Appendix C.

(c) All other types of sufferance warehouses – Form E400 must be used. An example can be found in Appendix A.

59. An application in the name of a sole proprietorship may be made only by the person who will operate the business. However, an application may be filed by one of the partners or associates on behalf of a partnership or unincorporated association and by one of the directors on behalf of a corporation. Information with respect to all the partners, associates, or directors must be provided if requested by Revenue Canada.

60. Applicants for warehouses for the storage of firearms and other weapons must obtain a licence to store firearms and other weapons from the Chief Firearms Officer of the province or territory where the business is carried on, and a copy of the licence must accompany the application.

61. The completed application form must be forwarded in triplicate to the Revenue Canada office having jurisdiction over the area where the proposed warehouse is to be located. The application must be accompanied by the following:

(a) a blueprint, or reasonable facsimile, of the entire building indicating:

- (1) if the building is existing or is to be constructed;
- (2) the type of construction;
- (3) the location that is to be used for the storage of goods;
- (4) the location of all partitions, doors, windows, and stairs;
- (5) the location and dimensions of the customs office and examining room;
- (6) the location of telephones, lights and source of heat in the customs office and examining room; and
- (7) the location of the washroom facilities;

(b) information on the type of fire-safety equipment such as extinguishers and sprinkler system;

(c) a site plan of the property showing the location of the warehouse building and the detention compound or parking area;

(d) when requested by Revenue Canada, letters from importers in support of the application for the establishment of the sufferance warehouse; and

(e) where applicable, a copy of the cargo handling contract in support of the establishment of a Type AH sufferance warehouse by a cargo handler.

62. Revenue Canada will date stamp applications and forward an acknowledgment of receipt to the applicant.

63. Applicants should not finalize any lease that is dependent on the granting of the sufferance warehouse licence and should not expend capital resources for renovations or construction of sufferance warehouse facilities until the application has been approved or approved in principle.

64. Revenue Canada will examine the proposed sufferance warehouse to ensure that the facility meets customs requirements with respect to location, suitability, accommodations, heat, and light.

65. Revenue Canada will post a *Notice of Application for Licence to Operate a Customs Sufferance Warehouse*, Form L61, for a period of 10 working days in the customs office which will service the proposed warehouse. The notice lists the name and address of the applicant and the proposed warehouse location. It provides the public with 14 calendar days to submit comments on the application. A sample of Form L61 can be found in Appendix F.

66. The chief officer of customs will forward sufferance warehouse applications with supporting documents to the appropriate District Manager for review, recommendation and, except for Type BW and SO warehouses, for approval.

67. District Managers will review, make a recommendation for approval or rejection, and forward applications for Type BW and SO warehouses to the following address for approval:

Customs and Trade Administration Branch
Revenue Canada
5th floor
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Attention: Chief, Warehouse Licensing

Licence Approval or Rejection

68. If Revenue Canada approves an application for a sufferance warehouse, a licence bearing the assigned licence number and other pertinent information will be forwarded through the District Manager. The District Manager will then forward the licence to the applicant provided the following conditions are met:

- (a) security in the required amount and in the proper format is deposited with Revenue Canada;
- (b) the \$500 licence fee is submitted to the chief officer of customs; and
- (c) where necessary, the applicant has committed in writing to a cost recovery option.

69. Applicants must not commence sufferance warehouse operations until the application has been approved or approved in principle by Revenue Canada.

70. If the application is rejected, the Department will advise the applicant in writing of the reason for the rejection.

Licence Fee

71. When an application for a licence is approved, the applicant must pay the licence fee on or before the date that the licence is received. The licence fee required under section 5 of the Regulations covers the Department's administrative costs only. These costs include processing the application, issuing the licence, and maintaining files and records on the company.

72. Only one licence fee is payable annually for each sufferance warehouse licence. Prior to April 1 each year, licensees must receive from Revenue Canada an invoice for the yearly licence fee. However, it is the responsibility of licensees to ensure that the fee is paid whether or not they receive an invoice.

73. A licence to operate a sufferance warehouse may be cancelled if the annual licence fee is not paid in accordance with the Regulations.

74. A licence fee will not be refunded when a licensee ceases operations prior to the end of the fiscal year.

Amendment of Licence

75. Under section 6 of the Regulations, requests for an amendment to a sufferance warehouse licence must be made by submitting Form E400, in triplicate, to the chief officer of customs. Applications will be processed in the same manner as new applications.

76. If the request is approved, the licensee will receive an amended licence. If the request is denied, Revenue Canada will advise the licensee in writing of the reasons for the denial.

77. Licensees will be advised in writing when the Minister intends to amend a licence to change the class of goods that may be received in the warehouse or to change the circumstances under which the goods may be received. However, before a licence is amended, the licensee will be given a period of 60 days from the date of the notice to make representations as to why the licence must not be amended.

Change of Ownership

78. Revenue Canada may cancel a licence to operate a sufferance warehouse if the ownership or control of the facility changes. For information on change of ownership of highway sufferance warehouses, refer to the next section.

79. When a change of ownership or control of a facility is contemplated, the licensee must advise the chief officer of customs in writing at least 60 days prior to the effective date.

80. The party to whom control of the warehouse is being transferred must apply on Form E400, in triplicate, for a licence to operate a customs sufferance warehouse. If the applicant will not be making any changes to the physical structure of the facility, plan specifications of the building may not be required. The application will be processed in the same manner as an application for a new warehouse. If the application is approved, a licence fee will be charged.

Change of Ownership of Highway Sufferance Warehouses

81. A licence to operate a Type BW highway sufferance warehouse is not automatically transferred to a new owner when there is a change in the ownership or control of the facility for which the licence was issued. When such a change is contemplated, the licensee must advise the chief officer of customs in writing at least 60 days prior to the effective date of the change.

82. The purchaser of the warehouse must make application on Form E400B for a licence to operate the Type BW sufferance warehouse. The Department may issue a new licence to the purchaser if all requirements of the regulations are met. Alternatively, the Minister may invite applications to operate a Type BW sufferance warehouse through local newspaper advertisements.

83. If a licensee surrenders a highway sufferance warehouse licence even though there has been no sale of the facility, the Department will invite applications through local newspaper advertisements.

Sub-Leasing of Sufferance Warehouses

84. Sufferance warehouse licensees may sub-lease a section of their warehouses to a person or persons licensed to operate a sufferance warehouse.

85. In order to obtain a licence to operate a sufferance warehouse, the person or persons wishing to sub-lease, referred to as the lessee, must complete an application on Form E400 or E400C, as applicable, in triplicate and forward it through the sufferance warehouse licensee, referred to as the lessor, to the Revenue Canada office having jurisdiction over the area where the warehouse is located. The application must be accompanied by the following:

(a) a diagram of the floor plan designating the leased area. The space must be adequate to meet the operational needs for a sufferance warehouse; and

(b) a properly completed security bond or confirmation that security will be presented to Revenue Canada prior to the date on which the warehouse commences operations.

86. Revenue Canada will process the application under normal procedures except that the licence will be returned to the lessee through the lessor.

87. Sufferance warehouse lessors must advise the chief officer of customs in writing of any relocation, reductions, extensions, or other changes affecting the sub-leased areas. A copy of the amended floor plan must accompany the notice. The lessor must also forward a copy of the amended floor plan to the Revenue Canada District Manager. In these cases, an amended application is not required from the lessor.

Cancellation of a Sufferance Warehouse Licence

88. Licensees who wish to cancel their sufferance warehouse licence must advise the chief officer of customs in writing at least 60 days prior to the effective date of cancellation. The chief officer of customs will acknowledge the notice of cancellation and will forward copies of all correspondence to the appropriate District Manager.

89. When the Minister intends to cancel a licence, the licensee will be advised by registered mail 90 days prior to the intended date of cancellation. The Department will provide the licensee with all relevant information concerning the grounds for the cancellation. During the 90-day period, the licensee may provide the Department with information explaining why the licence must not be cancelled. The Department will consider this information before making a final decision.

90. The notice of cancellation will be withdrawn when the Minister is satisfied that the cause for the cancellation no longer exists.

Suspension and Reinstatement of Licence

91. When a licence is to be suspended by the Minister, the Department will advise the licensee by registered mail of the immediate suspension. All relevant information concerning the grounds for the suspension will be provided to the licensee. The licensee will have 90 days to make representations as to why the licence should be reinstated.

92. In cases where the licensee must take corrective action, the proposed suspension will be withdrawn when the Department is satisfied that the reasons for the suspension no longer exist.

93. Revenue Canada will advise licensees by registered mail when a suspended licence has been reinstated.

Warehouse Closure

94. The chief officer of customs will acknowledge a notice of closure provided by a licensee and will forward copies of all correspondence to the appropriate District Manager.

95. Prior to the effective date of closure of any sufferance warehouse, all in-bond goods must be accounted for by the payment of duties and taxes or by transferring the goods to a location authorized by Revenue Canada. The goods may also be exported from Canada.

96. The chief officer of customs will ensure that a warehouse check is conducted and will advise the appropriate District Manager when a sufferance warehouse is officially closed and all in-bond goods accounted for.

PART IV – OPERATIONAL REQUIREMENTS AND RECORD KEEPING

Responsibility of the Licensee/Warehouse Operator

97. Licensees are responsible for identifying and providing adequate space in the warehouse building and the detention compound for the safe storage of in-bond goods. Where it is determined that there is insufficient space for the volume of traffic, Revenue Canada may request the licensee to provide additional storage space.

98. Unless alternative arrangements have been made between the operator of a sufferance warehouse and the parties using the warehouse facilities, the warehouse operator is responsible for providing proper equipment for unloading and moving shipments and personnel to locate, open, and close packages for customs examinations.

99. Warehouse operators must take reasonable measures to ensure that unauthorized persons are not permitted entry into the warehouse without prior written authorization from Revenue Canada or unless a customs inspector is present. Signs reflecting this restriction must be posted at the entrance to the warehouse. Customs brokers and their employees wishing to obtain invoices or other documents from inside packages must be accompanied by a customs inspector. Special service charges as outlined in Memorandum D1-2-1, *Special Services*, may apply.

100. Warehouse operators who are handling imported freight on behalf of various carriers and importers must take reasonable measures to ensure that confidentiality regarding their clients' shipments is maintained at all times.

Storage of Firearms and Other Weapons

101. Under the *Firearms Act*, a sufferance warehouse operator will be required to possess a business licence to store firearms and other weapons. The business licence will be issued by the Chief Firearms Officer of the province or territory where the business is carried on. Every employee of the business who, in the course of their duties of employment handles or would handle firearms, prohibited weapons, restricted weapons, prohibited devices, or prohibited ammunition will also need to be licensed under section 9(3) of the *Firearms Act*.

102. Firearms and other weapons will need to be stored in accordance with the *Storage, Display and Transportation of Firearms and Other Weapons by Businesses Regulations*. The requirements in these Regulations are in addition to current customs requirements.

103. If the Chief Firearms Officer revokes the business licence of a warehouse operator, it is the responsibility of the warehouse operator to inform Revenue Canada immediately of the revocation of his licence. Memorandum D-19-13-2, *Customs Tariff – Criminal Code – Importation of Offensive Weapons*, contains further information concerning firearms and other weapons.

Receipt of Goods Into the Warehouse

104. Carriers must request warehouse operators to acknowledge receipt of all imported goods deposited in the warehouse. By acknowledging receipt, the warehouse operator accepts responsibility for the applicable duties and taxes on the imported goods. Receipt may be acknowledged by providing the carrier with a transfer document or endorsing the carrier's cargo control document, bill of lading, or other similar document.

Record Keeping – Open and Closed

105. Under section 3.1 of the *Imported Goods Records Regulations*, warehouse operators must maintain an open and a closed file pertaining to all imported goods delivered to and removed from their warehouse.

106. The customs document used to report the goods into the warehouse, such as the warehouse operator's copy of Form A8A, *Customs Cargo Control Document*, or an electronic equivalent, must be kept on an open file until an acquittal is received from Revenue Canada authorizing the removal of the goods from the warehouse.

107. The warehouse operator will receive the stamped Customs Delivery Authority copy of the cargo control document or an electronic equivalent from Revenue Canada. In addition, the warehouse operator may accept a stamped Customs Delivery Authority copy of the cargo control document by facsimile from the importer/broker. This document or data must be retained by the warehouse operator in a closed file for possible future reference and audit.

108. The closed documents or data may be filed in sequential order by mode of carriage, then numerically by the last three digits. They must be readily available to Revenue Canada when required. The documents or data must not be filed with those covering domestic operations.
109. All records must be retained by the licensee for a period of six years from the date that the goods were removed from the warehouse. The records must be stored at the sufferance warehouse facility. Licensees wishing to store their records at another location must obtain permission from the Revenue Canada District Manager. Records may be microfilmed provided the conditions contained in Memorandum D17-1-21, *Maintenance of Records and Books in Canada by Importers*, are met.
110. Revenue Canada will accept computer generated printouts for audit purposes if the information concerning shipments can be located through the cargo control numbers. The printout must also include the names of the consignees and details regarding the quantity and weight of the shipments.
111. When the master cargo control document is to be acquitted by freight forwarders' housebills, that is 8000 series advice notes, or by Forms A10, *Customs Cargo Control Abstract*, the acquittal copy of the master cargo control document must be returned to the warehouse operator with a notation showing the number of housebills or abstracts issued for the shipment. The master cargo control document is to be retained on the open file until copies of all 8000 bills or A10s are received. All documents must then be filed in the closed file. Further information on these forms can be found in Memorandum D3-3-1.
112. Those responsible for preparing the A10s or housebills will provide the warehouse operator with the warehouse operator's copies of the documents. These documents are to be retained on the open file until Revenue Canada authorizes removal of the shipments.
113. If the shipment is transferred from the original warehouse to the freight forwarder's warehouse, the warehouse operator's copies of the housebills will be given to the receiving warehouse operator.

Unclaimed Goods

114. Under the *Customs Sufferance Warehouses Regulations*, licensees must provide the Department with a list of all goods that are not removed from the sufferance warehouse within the time limits specified in section 15 of the Regulations. The list must be provided on the first business day following the end of the specified time limit. Imported goods remaining in the warehouse beyond the specified time limits will be recorded by Revenue Canada as unclaimed and will be subject to disposal under the *Customs Act*.

Warehouse Checks

115. Revenue Canada conducts periodic warehouse checks to ensure that the facility continues to meet the requirements of the Regulations. Warehouse operators whose facilities are found to be deficient with respect to regulatory or operational requirements, equipment or accommodation are subject to suspension or cancellation of their licence. Revenue Canada advises licensees in writing of licence suspensions or cancellations and allows a reasonable period of time to correct deficiencies.

PART V – PENALTIES

Penalty Information

116. sufferance warehouse licensee is responsible to the Government of Canada for the safekeeping of all goods stored in the warehouse pending their due entry into Canada or lawful removal. The licensee is liable for all duties and taxes assessed on the goods unless the licensee can produce the goods or show to the satisfaction of departmental officials that the goods have been duly entered into Canada, lawfully removed from the warehouse or destroyed while in the warehouse.

117. Licensees may be subject to penalties under the *Customs Act* if the goods are unlawfully removed from the warehouse or if the licensee cannot provide satisfactory evidence that the goods were destroyed while in the warehouse.

APPENDIX A

**APPLICATION FOR LICENCE TO OPERATE A
CUSTOMS SUFFERANCE WAREHOUSE, FORM E400**

FRONT OF FORM

BACK OF FORM

APPENDIX B

**APPLICATION FOR LICENCE TO OPERATE A
CUSTOMS HIGHWAY SUFFERANCE WAREHOUSE, FORM E400B**

APPENDIX C

**APPLICATION FOR LICENCE TO OPERATE A CUSTOMS
SUFFERANCE WAREHOUSE, FORM E400C**

APPENDIX D

CANADA CUSTOMS BOND, FORM D120

APPENDIX E

CARGO HANDLING CONTRACT

Import Cargo

1. (a) Offload bulk cargo from vehicles when applicable.
(b) Break down and/or empty unit load devices, e.g., pallets, containers.
(c) Check incoming cargo against document(s).
2. (a) Sort and
(b) store
import cargo for a period to be mutually agreed and in accordance with Customs requirements.
3. Place cargo under Customs control, clearing discrepancies in accordance with Customs requirements.
4. Notify consignee/agent of arrival in accordance with the carrier's instructions and in accordance with Customs requirements.
5. Provide facilities for collection of collect charges.
6. Take action in accordance with the carrier's instructions where the consignee refuses to accept the shipment.

Cargo Services

7. Clear cargo through Customs in accordance with the instruction(s) of the carrier's clients and in concurrence with Customs requirements.
8. Store cargo in accordance with Customs requirements.

Transfer Cargo

9. (a) Offload bulk cargo from vehicles.
(b) Break down and/or empty unit load devices, e.g., pallets, containers.
(c) Check incoming cargo against document(s).
10. In accordance with Customs requirements put cargo under Customs control, clearing discrepancies.
11. (a) Sort and
(b) store
transfer cargo for a period to be mutually agreed prior to dispatch in accordance with the nature of goods and the routing of the cargo.
12. Provide essential equipment and storage facilities for special cargo such as perishables, live animals, valuables, news films, and other special items.
13. Prepare transfer manifest(s) for cargo to be transported by another carrier.
14. Provide transport to the warehouse of the receiving carrier, for transfer cargo under cover of a transfer document or any other document required by customs.

Export Cargo (where applicable)

15. Provide accommodation and services for acceptance of cargo and ensure adequate control that shipments and documents when delivered for transportation by shipping either directly or through the intermediary of carrier's agent are made "ready for carriage," any irregularity to be reported to the carrier.
16. In accordance with customs requirements, put cargo under customs control.
17. (a) Sort and
(b) store
export cargo for a period to be mutually agreed prior to dispatch in accordance with the nature of goods and the routing of the cargo.
18. Tally and assemble for dispatch by weight and volume cargo up to capacity available on the carrier's vehicles.
19. Prepare for delivery onto vehicles:
 - (a) bulk cargo and
 - (b) unit load devices, e.g., pallets, containers.
20. (a) Prepare cargo control documents.
 - (b) Split waybill/probill sets. Forward applicable copy of the cargo control document and waybills, probills as mutually agreed.
 - (c) Where applicable, return copy of the waybill/probill to the shipper endorsed with shipping details.
21. Obtain customs export clearance.

General

22. Present to customs, as required, cargo for physical examination.
23. Deal with lost, found, and damaged cargo and report such irregularities to the carrier.
24. Notify the carrier of any complaints and claims made by the carrier's clients.

For Air Only

25. The cargo handler undertakes to convey and deliver documents between aircraft and appropriate airport buildings.
26. The cargo handler undertakes to provide transport for customs personnel from warehouse to aircraft and ramp area as and when required.

APPENDIX F

NOTICE OF

APPLICATION FOR LICENCE TO OPERATE A CUSTOMS SUFFERANCE WAREHOUSE

REFERENCES

ISSUING OFFICE –

Licensing and Revenue Accounting Division

LEGISLATIVE REFERENCES –

Customs Act, sections 30, 37(1), 164, and 166

HEADQUARTERS FILE –

7795-0

SUPERSEDED MEMORANDUA “D” –

D4-1-4, October 12, 1990

OTHER REFERENCES –

D1-2-1, D1-5-1, D1-7-1, D3-3-1, D17-1-21

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

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE.