



Ottawa, August 20, 2004

MEMORANDUM D1-6-2

In Brief

AGENTS' ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES REGULATIONS

Paragraph 1 of the guidelines and general information of this Memorandum has been revised to state that a person or corporation accounting for goods and paying duties as an agent for numerous importers is considered to be a customs broker and must be licensed.



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Ottawa, August 20, 2004

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AGENTS' ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES REGULATIONS

This Memorandum contains the Regulations Respecting Agents' Accounting for Imported Goods and Payment of Duties.

Regulations

REGULATIONS RESPECTING AGENTS' ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES

Short Title

These Regulations may be cited as the Agents' Accounting for Imported Goods and Payment of Duties Regulations.

Definition

1. In these Regulations,
"Act" means the *Customs Act*.

Circumstances in which Person may Transact Business as Agent

2. Subject to subsection 10(2) of the Act, a person may only account for goods and pay duties under section 32 of the Act as an agent of the importer or owner of the goods where the person:

- (a) is licensed to transact business as a customs broker under subsection 9(1) of the Act; or

(b) does so on a casual basis and without benefit of any compensation, fee or charge.

GUIDELINES AND GENERAL INFORMATION

1. Any person or corporation accounting for goods and paying duties as an agent for numerous importers is considered to be a customs broker and must be licensed.
2. For the purpose of this regulation, an employee of an importer may transact customs business on behalf of his/her employer without being considered an agent.
3. An incorporated company may not transact customs business on behalf of other companies unless it is a licensed customs broker. Accordingly, separately incorporated divisions of a single company may not transact customs business on behalf of other divisions of the parent company.

Additional Information

4. For further information concerning this Memorandum, contact:

Brokers Licensing and Account Security Programs
Import Process Division
Canada Border Services Agency
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REFERENCES

ISSUING OFFICE – Broker Licensing and Account Security Programs Import Process Division	HEADQUARTERS FILE – 7635-2
LEGISLATIVE REFERENCES – <i>Customs Act</i> , subsection 10(3), subsection 32(6)	OTHER REFERENCES – D1-6-1
SUPERSEDED MEMORANDA “D” – D1-6-2, March 26, 1993	

Services provided by the Canada Border Services Agency are available in both official languages.

