

Memorandum D3-5-4

Locator Code: 480B

Ottawa, March 15, 2000

SUBJECT

MARINE CARGO – EXPORT MOVEMENTS

This Memorandum has been revised to update the terminology and the name, address, and telephone and facsimile numbers of the section you can contact at the Canada Customs and Revenue Agency.

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This Memorandum outlines customs requirements and procedures for the reporting and control of cargo exported from Canada via marine carriers.

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**GUIDELINES AND
GENERAL INFORMATION**

Cargo Control Document Requirements

1. All vessels departing from Canada, either in ballast or with cargo, must be documented on Form A6, *General Declaration*, supported by a detailed report of cargo, in one of the following formats:
 - (a) a detailed cargo list on Form A6A, *Freight/Cargo Manifest*, listing bills of lading, with sheets numbered consecutively showing the total number of sheets, e.g., 1 of 12, 2 of 12;
 - (b) a list of all bills of lading numbers supported by a copy of each bill of lading in International Chamber of Shipping (ICS) format, in numerical order. For multiple-page bills of lading, pages should be numbered sequentially, e.g., 1 of 6, 2 of 6.
2. Instructions for completing Forms A6 and A6A can be found in Memorandum D3-5-2, *Marine Cargo – Import Movements*, Appendix A and Appendix B.

Cargo Reporting and Control Requirements

3. The exporter is responsible for preparing Form B13A, *Export Declaration*, and submitting it to customs at the point of exit, when it must accompany an export shipment. Additional information concerning Form B13A, including when it is not required, can be found in Memorandum D20-1-1, *Export Declaration*.
4. The master or agent will report to customs before the vessel leaves Canada for a foreign destination. The report will consist of three copies of Form A6, two of which must be supported by details of the cargo, provided on Form A6A or bills of lading.
5. The copies will be distributed by customs as follows:
 - (a) one copy with attachments numbered, date-stamped, and retained by customs;

- (b) one copy with attachments, numbered, date-stamped, and forwarded to Statistics Canada;
- (c) one copy (without attachments), numbered, date-stamped, signed, and returned to the carrier or agent for presentation to the Harbour Master; and
- (d) if requested, one additional copy may be processed and returned for the agent's records and use.

6. When the carrier or agent is unable to provide all details of the shipment at the time of departure, only two copies of Form A6 are provided, one for customs and one for the Harbour Master. A supplementary report updating the initial report must be filed with customs within five business days of departure. In addition, a final report must be completed and forwarded to Statistics Canada.

7. Sometimes in-bond goods that have arrived at a seaport by rail, air, or highway, documented on a cargo control document, are transferred to a marine carrier. In this case, the transferring carrier will give the Long Room and Customs Delivery Authority copies of the cargo control document to the vessel's master or agent, who will file both copies with the outward report of the vessel.

8. The Long Room and Customs Delivery Authority copies are then numbered and date-stamped by customs. The Long Room copy is retained by customs and the Customs Delivery Authority copy is returned to the warehouse operator. For goods arriving by rail carriers, the Customs Delivery Authority copy will be returned to the rail carriers for their records.

9. When goods carried under shipper's load and count arrangements are turned over to a marine carrier for export under shipper's load and count arrangements, discrepancies between the number of pieces declared on the highway or rail cargo control document and the marine carrier's bill of lading will not require a new cargo control document. Customs will validate that the container number, seal number, and description of goods are the same on both documents, and the marine carrier will be responsible for resolving any discrepancies in this information.

10. If there is a discrepancy between the Long Room copy of the cargo control document and the Mail copy, the original carrier will be required to substantiate the number of pieces.

11. For goods that are exported under procedures of Form 15, *Certificate of Destruction/Exportation*, or requiring proof of export, refer to Memorandum D6-2-3, *Refund of Duties*, and Memorandum D20-1-4, *Proof of Export, Canadian Ownership, and Destruction of Commercial Goods*.

Loading of Cargo at More Than One Seaport

12. When cargo is loaded on a vessel at more than one seaport, the cargo is reported to customs only at the point where it is loaded, provided the cargo will be exported on the same vessel.

Penalty Information

13. For details on penalties for carrier infractions, refer to Memorandum D3-8-1, *Cargo Control Contraventions*.

Additional Information

14. Please direct all correspondence to:

Carrier and Cargo Policy Section
Import Process Division
Customs and Trade Administration Branch
Canada Customs and Revenue Agency
Ottawa ON K1A 0L5

Telephone: (613) 954-7218
Facsimile: (613) 957-9717

REFERENCES

ISSUING OFFICE –

Import Process Division

LEGISLATIVE REFERENCES –

Statistics Act

Customs Act, sections 12 to 23

HEADQUARTERS FILE –

7725-3

SUPERSEDED MEMORANDA “D” –

D3-5-4, April 4, 1988

OTHER REFERENCES –

D1-1-1, D1-2-1, D3-1-1, D3-5-2, D3-8-1, D6-2-3, D20-1-1, D20-1-4

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.