

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C001	<i>Customs Act</i> 2(1.3)		Person failed to keep electronic records in an electronically readable format for the prescribed period.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit
C004	<i>Customs Act</i> 7.1		Person provided information to an officer that is not true, accurate and complete.  When a <i>Special Import Measures Act</i> (SIMA) code was not completed correctly for goods imported seven days or more after a preliminary determination was made and after the importer was notified in writing, and ending when the SIMA action is terminated by the Canada Border Services Agency (CBSA) or the Canadian International Trade Tribunal (CITT).	1st - \$100 or 5% of VFD 2nd - \$200 or 10% of VFD 3rd + - \$400 or 20% of VFD	Value for Duty
C005	<i>Customs Act</i> 7.1		Person provided information to an officer that is not true, accurate and complete.  The information required to be provided in any permit, certificate, licence, document or declaration in respect of imported or exported goods is incorrect.	1st - \$100 2nd - \$200 3rd + - \$300	Per Document
C008	<i>Customs Act</i> 7.1		Person (carrier) failed to use his authorized carrier code, or failed to present the letter of authorization when using another bonded carrier's code, or failed to provide a bar coded cargo control number.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C010	<i>Customs Act</i> 9(3)		While transacting business as a customs broker, a broker failed to make available to an officer any records required to be kept under the Regulations.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Request
C011	<i>Customs Act</i> 9(4)		A person transacted or attempted to transact business as a customs broker, or held oneself out as a customs broker and did not hold a licence issued under the Regulations.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Client
C012	<i>Customs Act</i> 9(4)		Licensed customs broker transacted business as a customs broker at a customs office not specified by the licence.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Incidence
C014		<i>Customs Brokers Licensing Regulations</i> 14(c)	Broker failed to provide the importer or exporter with a copy of the customs accounting documents or a copy of the information transmitted by electronic means to customs for each transaction made on their behalf.	1st - \$100 2nd - \$200 3rd + - \$300	Per Transaction
C018	<i>Customs Act</i> 11(3)		Person in charge of a commercial conveyance arriving in Canada failed to transport passengers and crew to a customs office designated for that purpose and open for business, forthwith on arrival.	\$100 per person - not < \$1,000	Per Unreported Person/Passenger or Crew

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C021	<i>Customs Act</i> 12(1)		Person (Carrier) failed to report imported goods, to customs forthwith in writing at the nearest designated customs office that was open for business.	Flat rate - \$1,000	Per Shipment
C022	<i>Customs Act</i> 12(1)		Person (Carrier) failed to report imported goods valued at less than \$1,600, to customs forthwith in writing at the nearest designated customs office that was open for business.	Flat rate - \$100	Per Shipment
C023	<i>Customs Act</i> 12(1)		Person failed to report conveyances inbound.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Non-Report
C025	<i>Customs Act</i> 13(a)		Person reporting goods under section 12 of the <i>Customs Act</i> inside or outside Canada failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$2,000 or 20% of VFD 2nd - \$4,000 or 40% of VFD 3rd + - \$6,000 or 60% of VFD	Value for Duty
C026	<i>Customs Act</i> 13(b)		When requested by an officer, person failed to present goods, to remove any covering from goods, to unload any conveyance or open any part thereof, or failed to open or unpack any package or container.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Request
C030	<i>Customs Act</i> 14(2)		Person in charge of a conveyance, who has unloaded goods from the conveyance, because of safety reasons failed to report the unloading to customs at any customs office designated for that purpose.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C031	<i>Customs Act</i> 15		A person failed to report to an officer goods in their possession in respect of which an Act of Parliament that prohibits, controls or regulates, the importation of goods has been contravened, or in respect of which duties have not been paid.	1st - \$2,000 or 20% of VFD 2nd - \$4,000 or 40% of VFD 3rd + - \$6,000 or 60% of VFD	Value for Duty
C032	<i>Customs Act</i> 16(2)		Owner, having received the delivery of a wreck to themselves or their agent, failed to have reported such delivery to an officer.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C033	<i>Customs Act</i> 19(1)		Person moved, delivered or exported, or caused to be moved, delivered or exported goods that have been reported but not released, without customs authorization.	Flat rate - \$1,000	Per Shipment
C036	<i>Customs Act</i> 20(1)		Person transported or caused to be transported within Canada goods that have been imported but which have not been released, without having the appropriate bond or security.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Shipment
C037	<i>Customs Act</i> 20(1)		Person who transported goods within Canada that have been imported but have not been released, failed to ensure that the conveyance or container which had been sealed by customs remained sealed until authorization from customs to break the seal was received.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Container or Conveyance

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C039		<i>Transportation of Goods Regulations 4(1)</i>	Person transporting goods within Canada that have been imported but have not been released failed to report, as a result of an accident or other unforeseen event, a damaged or broken seal.	1st - \$100 2nd - \$200 3rd + - \$300	Per Container or Conveyance
C040		<i>Transportation of Goods Regulations 4(1)</i>	Person transporting goods within Canada that have been imported but have not been released failed to report, as a result of an accident or other unforeseen event, the removal of goods from a damaged or disabled container or conveyance or has failed to report that the conveyance or container is damaged or disabled and can no longer transport goods.	1st - \$100 2nd - \$200 3rd + - \$300	Per Container or Conveyance
C042	<i>Customs Act 21</i>		Person who transports or causes to be transported within Canada goods that have been imported but have not been released failed to afford an officer free access to any premises under his control.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C043	<i>Customs Act 21</i>		Person who transports or causes to be transported within Canada goods that have been imported but have not been released failed to open any package or container of such goods or remove any covering therefrom.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C044	<i>Customs Act 22(1)</i>		Person who is required by subsection 22(1) of the <i>Customs Act</i> to keep records in respect of commercial goods, failed to keep records at the specified place for the prescribed period and in the prescribed manner, or failed to make those records available to an officer within the specified time or answer truthfully questions asked by an officer about the prescribed records.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C045	<i>Customs Act 25</i>		The operator of a Type BW sufferance warehouse refused to receive any goods brought to the warehouse that qualified under the terms of the licence.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Request
C046	<i>Customs Act 27</i>		When requested by an officer, operator of a bonded warehouse or duty free shop failed to allow an officer free access to the warehouse or duty free shop or any premises or place under his control that is attached to or forms part of the warehouse or duty free shop.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C047	<i>Customs Act 27</i>		When requested by an officer, operator of a bonded warehouse or duty free shop failed to open any package or container of goods therein or remove any covering therefrom to allow free access to the goods.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C048		<i>Customs Sufferance Warehouses Regulations 12(1)</i>	Licensee of a sufferance warehouse failed to ensure that goods received in the sufferance warehouse were stored safely and securely in the area designated for that purpose.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance

### Master Penalty Document (Short Version)

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C049		<i>Customs Sufferance Warehouses Regulations</i> 12(2)	Licensee of a sufferance warehouse allowed a 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, to enter where goods are stored, without the written authorization or the attendance of an officer.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance
C050		<i>Customs Sufferance Warehouses Regulations</i> 12(3)	Licensee failed to have in place procedures to maintain the security of, and restrict access to, the sufferance warehouse.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance
C051		<i>Duty Free Shop Regulations</i> 14(a)	Licensee of a duty free shop failed to ensure that goods are stored and marked in the manner prescribed in the <i>Duty Free Shop Regulations</i> .	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance
C052		<i>Duty Free Shop Regulations</i> 14(b)	Licensee of a duty free shop failed to ensure that goods received are held in an area designated by customs until they have been accounted for or have been approved for entry into the inventory.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance
C053		<i>Duty Free Shop Regulations</i> 14(c)	Licensee of a duty free shop failed to ensure that the duty free shop was locked and sealed when requested by a customs officer or other officer as prescribed in the <i>Duty Free Shop Regulations</i> .	1st - \$1,000 2nd - \$2,000 3rd + - \$5,000	Per Instance
C054		<i>Duty Free Shop Regulations</i> 14(e)	Licensee of a duty free shop failed to ensure that the duty free shop was kept suitable for the safekeeping of the goods stored therein.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance
C055		<i>Duty Free Shop Regulations</i> 16(1)	Licensee of a duty free shop failed to acknowledge receipt of goods as prescribed in the <i>Duty Free Shop Regulations</i> subsection 16(1).	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per CCD
C056		<i>Duty Free Shop Regulations</i> 16(1)	Licensee of a duty free shop failed to immediately notify the chief officer of customs of the receipt of the goods.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Shipment
C057		<i>Duty Free Shop Regulations</i> 16(2)	Licensee of a Duty Free Shop failed to present required documents to the chief officer of customs before any goods were taken into a duty free shop.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance
C058		<i>Customs Sufferance Warehouses Regulations</i> 14	Licensee of a sufferance warehouse failed to acknowledge receipt of goods as prescribed in the <i>Customs Sufferance Warehouses Regulations</i> section 14.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per CCD
C059		<i>Customs Sufferance Warehouses Regulations</i> 17	Person altered or manipulated goods in a sufferance warehouse in a manner not prescribed in the <i>Customs Sufferance Warehouses Regulations</i> section 17.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Warehouse Check

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C060		<i>Customs Sufferance Warehouses Regulations 11(1)</i>	Licensee of a Customs Sufferance Warehouse failed to provide facilities, equipment and personnel, sufficient to control access to the sufferance warehouse and secure storage of the goods.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C061		<i>Duty Free Shop Regulations 17(a)</i>	Licensee of a duty free shop failed to provide a summary of monthly sales in the prescribed form, not later than 15 days after the last day of the month in which the sales described on the form were made.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Report
C062		<i>Duty Free Shop Regulations 17(b)</i>	Licensee of a duty free shop failed to provide to the chief officer of customs an annual report, in the prescribed form, not later than 60 days after the end of the fiscal year of the duty free shop for which the report was made.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Report
C063		<i>Customs Sufferance Warehouses Regulations 15(5)</i>	Licensee failed to provide a list of all goods not removed from the sufferance warehouse within the time limit prescribed in subsection 15(1), 15(2), 15(3) or 15(4) of the <i>Customs Sufferance Warehouses Regulations</i> , as the case may have been, on the first business day following the end of that period.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Shipment
C064		<i>Duty Free Shop Regulations 19</i>	Licensee of a duty free shop sold, gave or in any manner conveyed tobacco products to a person under the age of 18.	1st - \$500 2nd - \$1,000 3rd + - \$5,000	Per Instance
C066	<i>Customs Act 31</i>		Person removed goods from a bonded warehouse or duty free shop prior to release by an officer.	1st - \$1,000 or 5% of VFD 2nd - \$2,000 or 10% of VFD 3rd + - \$3,000 or 20% of VFD	Value for Duty
C069	<i>Customs Act 31</i>		Person generated or used a false Release Notification System (RNS) notice to remove goods from a bonded warehouse, or duty free shop.	1st - \$1,000 or 5% of VFD 2nd - \$3,000 or 10% of VFD 3rd + - \$5,000 or 20% of VFD	Value for Duty
C070	<i>Customs Act 32(3)</i>		Importer or owner failed to account for goods in prescribed time and manner.	1st - \$100 2nd - \$500 3rd + - \$1,000	Per Instance
C071		<i>Accounting for Imported Goods and Payment of Duties Regulations 4</i>	Person failed to provide required certificate, licence, permit or information before the goods are released.	1st - \$100 2nd - \$500 3rd + - \$1,000	Per Document
C080	<i>Customs Act 32.2(1)(a)</i>		Authorized person failed to make the required corrections to a declaration of origin of imported goods subject to a free trade agreement within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 2nd - \$200 3rd + - \$400	Per instance

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C081	<i>Customs Act</i> 32.2(2)(a)		Authorized person failed to make the required corrections to a declaration of origin of imported goods within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 2nd - \$200 3rd + - \$400	Per instance
C082	<i>Customs Act</i> 32.2(2)(a)		Authorized person failed to make the required corrections to a declaration of tariff classification within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 2nd - \$200 3rd + - \$400	Per instance
C083	<i>Customs Act</i> 32.2(2)(a)		Authorized person failed to make the required corrections to a declaration of value for duty within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 2nd - \$200 3rd + - \$400	Per instance
C084	<i>Customs Act</i> 35.01		<p>Person failed:</p> <p>a) to mark the goods, or mark the goods with the correct country of origin, or</p> <p>b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked: Household or Personal Goods: Bakeware and cookware made of aluminum</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C085	<i>Customs Act</i> 35.01		<p>Person failed:</p> <p>a) to mark the goods, or mark the goods with the correct country of origin, or</p> <p>b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked: Household or Personal Goods: Bakeware and cookware-made of cast Iron</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C086	<i>Customs Act</i> 35.01		<p>Person failed:</p> <p>a) to mark the goods, or mark the goods with the correct country of origin, or</p> <p>b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were made not to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked: Household or Personal Goods: Bath mats, towels and washcloths, knitted or woven</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

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C087	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household or Personal Goods: Batteries - dry cell	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C088	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household or Personal Goods: Blankets	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C089	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household or Personal Goods: Brushes - including toothbrushes and handles thereof	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C090	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household/Personal Goods: Candles	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

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C091	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Card - credit and identification, made of any material having a diameter or side exceeding 1/2 inch in width and imported in sheet form or otherwise</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C092	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Chrome plated ware and utensils for use in serving food and beverage</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C093	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Cigar or cigarette lighters, except for lighters for incorporation into motor vehicles</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C094	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Clocks and movements, except clocks and movements for use as original equipment by motor vehicle manufacturers</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

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C095	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Containers, thermostatic, including - carafes, flasks, jars, jugs and vacuum bottles and refills and inserts thereof</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C096	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Cutlery, chrome plated or stainless steel</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C097	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Dishes and ornaments made of china, earthenware, ironstone, porcelain, semi-porcelain, stoneware or white granite</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

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C098	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Electronic equipment, including - phonographs, radio-receiving sets, radio-phonograph sets, radio-phonograph television sets, record players, tape recorders, television receiving sets</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C099	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Ironing board covers and pads</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C100	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Kitchenware made of metal or plastic, coated, lithographed, painted or otherwise, the following: bread boxes, cake humidors, canisters, foil and paper dispensers, range sets, spice racks, serving ovens and step-on waste cans</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

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C101	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household or Personal Goods: Knives including - jack, pen and pocket; scissors and shears	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C102	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household or Personal Goods: Lawn mowers (powered)	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C103	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household or Personal Goods: Matches in books, boxes or folders	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C104	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Household or Personal Goods: Pencils	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C105	<i>Customs Act</i> 35.01		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Household or Personal Goods: Pens including - ball point and fountain and nib penholders</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C106	<i>Customs Act</i> 35.01		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Household or Personal Goods: Pillowslips and sheets made of cotton</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C107	<i>Customs Act</i> 35.01		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Household or Personal Goods: Razor blades (safety type)</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C108	<i>Customs Act</i> 35.01		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Household or Personal Goods: Thermometers</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C109	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Tiles, glazed, unglazed and ceramic mosaic including - hearth, floor and wall</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C110	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Umbrellas</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C111	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Utensils, kitchen type chrome plated or stainless steel</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C112	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Household or Personal Goods: Watch bracelets (expansion type)</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C113	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Hardware: Caps, made of metal, lithographed or printed, for containers including - lug, screw and vacuum</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C114	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Hardware: Copper tubing</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C115	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Hardware: Drapery I-beam rails, made of aluminum, brass, steel or other metals or plastic and component parts thereof</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C116	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Hardware: Electrical measuring devices for panel mounting designed to indicate alternating or direct current microamperes, milliamperes or amperes, millivolts, volts or kilovolts, and such other variables as pressure, resistance, and temperature that may be translated into alternating or direct current or voltage.</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

**Master Penalty Document (Short Version)**

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C117	<i>Customs Act 35.01</i>		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Glass in panes or sheets, including - common or colourless window, laminated, plate and sheet	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C118	<i>Customs Act 35.01</i>		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Goods made of porcelain for electrical use	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C119	<i>Customs Act 35.01</i>		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Files and rasps	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C120	<i>Customs Act 35.01</i>		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Sink strainers (basket type)	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C121	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Tubes electronic	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C122	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Twines, including - baler and binder	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C123	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Wire insect screening	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C124	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Hardware: Iron or steel pipes and tubes	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C125	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Novelties and Sporting Goods: Articles in the style of Indian handcrafts	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C126	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Novelties and Sporting Goods: Athletic gloves and mitts, including baseball and hockey gloves and mitts	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C127	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Novelties and Sporting Goods: Bicycles	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C128	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Novelties and Sporting Goods: Decorations, novelties and ornaments	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C129	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Novelties and Sporting Goods: Enamelled emblems and silver plated or sterling silver bracelets, brooches, pins and spoons, all designed as souvenirs of Canada, its provinces, territories, cities, towns, or other geographical locations</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C130	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Novelties and Sporting Goods: Gift wrappings including bindings, braids, ribbons, tapes, ties and trimmings made chiefly or wholly of textile fibres</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C131	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Novelties and Sporting Goods: Toys, games and athletic and sporting goods</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C132	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Paper Products: Boxes and cartons, empty folding or set-up, made of paper, paper board, plain or corrugated fibre or fibre board, for use as shipping containers</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C133	<i>Customs Act 35.01</i>		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Paper Products: Paper matter and products, lithographed or printed</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C134	<i>Customs Act 35.01</i>		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Wearing Apparel: Boots, shoes and slippers</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C135	<i>Customs Act 35.01</i>		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Wearing Apparel: Brassieres, corselettes, garter belts, girdles and lacing corsets</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C136	<i>Customs Act 35.01</i>		<p>Person failed:  a) to mark the goods, or mark the goods with the correct country of origin, or  b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:  Wearing Apparel: Fabrics, braided or woven, containing rubber yarns, not exceeding 12 inches in width, boot and shoe laces</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C137	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Wearing Apparel: Gloves made partially or wholly of leather</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C138	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Wearing Apparel: Hair pieces, including - wigs, half wigs, switches, postiches, pony tails, toupees, and other types of hair pieces designed to be worn on the head of a person</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C139	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Wearing Apparel: Handbags and purses, except handbags and purses made of beads, metal mesh, or similar material</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C140	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Wearing Apparel: Hats, including berets, bonnets, caps and hats, hoods and shapes made of fur felt, wool felt, and wool-and-fur felt</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C141	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Wearing Apparel: Knitted garments	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C142	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Wearing Apparel: Raincoats and rainwear made of plastic	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C143	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Wearing Apparel: Wearing apparel made wholly or substantially of natural or synthetic textile fibres	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C144	<i>Customs Act</i> 35.01		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.  Good required to be marked: Horticultural Products: Tubers, tuberous roots, and rhizomes, dormant, in growth or in flower of peonies	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C145	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Horticultural Products: Tubers, tuberous roots, corms, crowns and rhizomes, dormant, or irises or other perennials except begonias</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C146	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Horticultural Products: Tubers, tuberous roots, or rhizomes, in growth or in flower, of begonias</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C147	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Horticultural Products: Bulbs, dormant or in growth, except tulip bulbs</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C148	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Horticultural Products: Unrooted cuttings or slips of fruit or nut trees, shrubs, or bushes</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C149	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Horticultural Products: Trees, shrubs, bushes, vines, or seedling stock, grafted or not, including those capable of bearing fruit, when in a usual container</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C150	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Horticultural Products: Christmas trees, rooted or unrooted, when in a usual container</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C151	<i>Customs Act</i> 35.01		<p>Person failed:            a) to mark the goods, or mark the goods with the correct country of origin, or            b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.</p> <p>Good required to be marked:            Horticultural Products: Rose bushes, grafted or not, except cut roses, when in a usual container</p>	1st - \$0.00 2nd - \$100 or 5% of VFD 3rd - \$200 or 10% of VFD 4th + - \$400 or 20% of VFD	Value for Duty
C152	<i>Customs Act</i> 35.1		Importer or owner of goods failed to furnish the proof of origin upon request.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Request
C154	<i>Customs Act</i> 40(1)		<p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records relating to the origin, marking, purchase, importation, costs and value of commercial goods in the prescribed manner.</p> <p>Apply a penalty per written request for records basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C155	<i>Customs Act</i> 40(1)		<p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records relating to the origin, marking, purchase, importation, costs and value of commercial goods in the prescribed manner.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>	Flat rate - \$25,000	Per Audit
C156	<i>Customs Act</i> 40(1)		Person who imported or caused to be imported commercial goods that had been released free of duty or at a reduced rate of duty because of their intended use or because they were intended to be used by a specific person failed to keep a certificate or other record indicating the use of the goods at their place of business in Canada or at a designated place.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C157	<i>Customs Act</i> 40(1)		<p>Person who imports, or causes to be imported, commercial goods failed to make records in respect of those goods available to an officer when requested.</p> <p>Apply a penalty per written request for records basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C158	<i>Customs Act</i> 40(1)		Person failed to answer truthfully questions asked by an officer concerning the records in respect of commercial goods.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C159	<i>Customs Act</i> 40(3)		<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for a period of six years, or as specified in the Imported Goods Records Regulations.</p> <p>Apply a penalty per written request for records basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C160	<i>Customs Act</i> 40(3)		<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for a period of six years, or as specified in the Imported Goods Records Regulations.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>	Flat rate - \$25,000	Per Audit

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C161	<i>Customs Act</i> 40(3)		<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records at the person's place of business or at such other place that may be designated by the Minister as specified in the <i>Imported Goods Records Regulations</i>.</p> <p>Apply a penalty per written request for records basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C162	<i>Customs Act</i> 40(3)		<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records at the person's place of business or at such other place that may be designated by the Minister as specified in the <i>Imported Goods Records Regulations</i>.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>	Flat rate - \$25,000	Per Audit
C163	<i>Customs Act</i> 40(3)		<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to make the records available to the officer when requested.</p> <p>Apply a penalty per written request for records basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C164	<i>Customs Act</i> 40(3)		<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to truthfully answer any questions asked by the officer concerning the records.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C166	<i>Customs Act</i> 43(2)		<p>Person who was required by notice to provide any record at a specified place and time failed to do so.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Request
C168	<i>Customs Act</i> 80.2(2)(a)		<p>Person failed to report within 90 days a failure to comply with a condition imposed under a tariff item in the List of Tariff Provisions in the schedule to the <i>Customs Tariff</i>.</p>	1st - \$100 2nd - \$200 3rd + - \$400	Per Instance
C169	<i>Customs Act</i> 80.2(2)(b)		<p>Person failed to repay within 90 days duties and interest refunded under paragraph 74(1)(f) of the <i>Customs Act</i> after the goods were used in a manner that failed to comply with a condition imposed under an end-use tariff item.</p>	1st - \$100 or 5% of amount 2nd - \$200 or 10% of amount 3rd + - \$400 or 20% of amount	Value of Amount not entitled to
C170	<i>Customs Act</i> 95(1)	<i>Reporting of Exported Goods Regulations</i> , 3	<p>Exporter failed to report the export of goods on an export declaration within the legislative timeframes prior to export.</p>	1st - \$1,000 2nd - \$2,000 3rd – and Subsequent \$3,000	Per Shipment

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C189	<i>Customs Act</i> 95(3)(a)		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C190	<i>Customs Act</i> 95(3)(b)		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> or the person who has possession of the goods at the time of the request by the customs officer failed to present goods, remove any covering from the goods, unload the conveyance or open thereof or unpack any package.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C192	<i>Customs Act</i> 96		Person who reported goods under subsection 95(1) of the <i>Customs Act</i> failed to export goods and failed to report failure to export the goods	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Shipment
C193	<i>Customs Act</i> 97.1(2)		Exporter or producer of goods failed to provide officer with a copy of certificate of origin on request.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Request
C194	<i>Customs Act</i> 97.1(3)		Person who has completed and signed a certificate of origin in accordance with subsection 97(1) of the <i>Customs Act</i> failed to notify person to whom the certificate was given, of incorrect information.	1st - \$100 2nd - \$200 3rd + - \$400	Per Certificate
C195	<i>Customs Act</i> 97.2(1)		Person who exported goods or caused goods to be exported failed to keep records at the place of business in Canada or at a designated place for a prescribed period.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit
C196		<i>Customs Bonded Warehouses Regulations</i> 11 and 12	Bonded warehouse licensee or operator failed to comply with the provisions in the <i>Customs Bonded Warehouses Regulations</i> in respect of safety and security of goods while in a warehouse.	1st - \$1,000 2nd - 2,500 3rd - 5,000 4th + - \$25,000	Per Instance
C197		<i>Customs Bonded Warehouses Regulations</i> 11 and 12	Bonded warehouse licensee or operator failed to provide adequate space, personnel, or equipment or information required for the examination of goods.	1st - \$1,000 2nd - \$2,500 3rd - \$5,000 4th + - \$25,000	Per Instance
C198		<i>Customs Bonded Warehouses Regulations</i> 12 (2)	Bonded warehouse licensee or operator allowed unauthorized person(s) access to the bonded warehouse facility.	1st - \$1,000 2nd - \$2,500 3rd - \$5,000 4th + - \$25,000	Per Instance
C199		<i>Customs Bonded Warehouses Regulations</i> 13	Bonded warehouse licensee or operator received or transferred intoxicating liquor without written approval from the appropriate, authorized provincial board, commission or agency.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Shipment

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C200		<i>Customs Bonded Warehouses Regulations</i> 14	Bonded warehouse licensee or operator received unauthorized imported tobacco products into the warehouse facility.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Shipment
C201		<i>Customs Bonded Warehouses Regulations</i> 15	Bonded warehouse licensee or operator removed imported tobacco products from the bonded warehouse in a manner that was not prescribed.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Box
C202		<i>Customs Bonded Warehouses Regulations</i> 16(1)	Licensee received domestic tobacco products in contravention of the <i>Customs Bonded Warehouses Regulations</i> .	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Shipment
C203		<i>Customs Bonded Warehouses Regulations</i> 16(2)	Person removed domestic tobacco products in contravention of the <i>Customs Bonded Warehouses Regulations</i> .	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C204		<i>Customs Bonded Warehouses Regulations</i> 17	Bonded warehouse licensee failed to acknowledge receipt of goods in the manner prescribed in the <i>Customs Bonded Warehouses Regulations</i> .	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C207		<i>Ships' Stores Regulations</i> 4	Master of a ship failed to place alcohol, tobacco and other goods for sale on board the ship under lock or seal and keep them there while the ship was in port.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C208		<i>Ships' Stores Regulations</i> 5(1) and (2)	While the international aircraft was on the ground, the carrier failed to seal bar-boxes as prescribed.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C210		<i>Customs Bonded Warehouses Regulations</i> 20	Person altered, manipulated or combined goods while in a bonded warehouse in a manner not prescribed.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C214	<i>Customs Tariff</i> 118(1)(a)		Person failed within 90 days or such other period as may be prescribed to report a failure to comply with a condition of a duties relief provision or remission order.	1st - \$100 2nd - \$200 3rd + - \$400	Per Diversion
C215	<i>Customs Tariff</i> 118(1)(b)		Person failed within 90 days or such other period as may have been prescribed to pay the amount of duties in respect of which relief or remission was granted unless the provisions of subparagraph 118(1)(b)(i) or (ii) of the <i>Customs Tariff</i> were met.	1st - \$100 or 5% of value 2nd - \$200 or 10% of value 3rd + - \$400 or 20% of value	Value of Relief or Remission

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C216	<i>Customs Tariff</i> 118(2)(a)		Person failed within 90 days after the date of the diversion to report diverted goods to a customs officer at a customs office.	1st - \$100 2nd - \$200 3rd + - \$400	Per Diversion
C217	<i>Customs Tariff</i> 118(2)(b)		Person failed within 90 days after the date of the diversion to pay the amount of the drawback and the amount of any interest granted.	1st - \$100 or 5% of value 2nd - \$200 or 10% of value 3rd + - \$400 or 20% of value	Value of Drawback
C218	<i>Customs Tariff</i> 121(1)		Person failed to pay within 90 days duties relieved under section 89 of the <i>Customs Tariff</i> on the goods that entered into a process which produced by-product(s) not eligible for relief.	1st - \$100 or 5% of value 2nd - \$200 or 10% of value 3rd + - \$400 or 20% of value	Value of Relief or Remission
C221	<i>Customs Tariff</i> 122(1)		Person failed to pay within 90 days duties relieved under section 89 of the <i>Customs Tariff</i> , on goods that entered into a process that produced merchantable scrap or waste that was not eligible for relief.	1st - \$100 or 5% of value 2nd - \$200 or 10% of value 3rd + - \$400 or 20% of value	Value of Deferred Duties
C223	<i>Customs Act</i> 7.1		Non Customs Self-Assessment (CSA) importer failed to provide a detailed product description in respect of goods liable for review under the <i>Special Import Measures Act</i> (SIMA), after the importer has been notified in writing.	1st - \$100 or 5% of VFD 2nd - \$200 or 10% of VFD 3rd + - \$400 or 20% of VFD	Value for Duty
C224	<i>Customs Act</i> 40(1)		Customs Self Assessment (CSA) importer failed to provide the detailed product description within the period specified in respect to goods liable to a <i>Special Import Measures Act</i> (SIMA) action.  Assessed 21 days after detailed product description requested.	1st - \$100 or 5% of VFD 2nd - \$200 or 10% of VFD 3rd + - \$400 or 20% of VFD	Value for Duty
C225	<i>Customs Act</i> 40(1)		Importer failed to keep prescribed records for goods subject to <i>Special Import Measures Act</i> (SIMA) action.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit
C234	<i>Customs Act</i> 7.1		The importer or transporter failed to provide true, accurate and complete information when applying to participate in the Customs Self Assessment (CSA) program.	Flat rate - \$25,000	Per Instance
C235	<i>Customs Act</i> 4.1		Customs Self Assessment (CSA) approved transporter failed to use a driver registered in the Commercial Driver Registration Program (CDRP) to transport goods eligible into Canada under the CSA clearance option.	1st - \$100 2nd - \$500 3rd + - \$1,000	Per Instance
C236	<i>Customs Act</i> 4.1		Customs Self Assessment (CSA) approved transporter failed to use a driver registered in the Commercial Driver Registration Program (CDRP) to transport goods eligible into Canada under the CSA clearance option.	Up to \$2,000 per occurrence	Per Instance
C237	<i>Customs Act</i> 12(1)		The Customs Self Assessment (CSA) approved transporter failed to report CSA goods in the prescribed manner containing the prescribed information.	1 - 25 - \$1,000 26 - 50 - \$2,000 51 and over - \$3,000	Per Bar Code Required

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C238	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved transporter reported non-CSA goods as CSA goods.	1st - \$2,500 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Shipment
C239	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved importer advised the CSA approved transporter to report non-CSA goods as CSA goods.	1st - \$2,500 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Shipment
C241	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved transporter failed to provide customs with a list of all CSA goods not delivered forthwith to the place of business of the importer, owner or consignee after the goods were reported to customs.	1st - \$250 2nd - \$500 3rd + - \$1,000	Per Instance
C242	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved transporter allowed a non-approved transporter to report CSA goods to customs.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C244	<i>Customs Act 32(3)</i>		The Customs Self Assessment (CSA) approved importer failed to account for goods in the prescribed manner or within the prescribed time limit.  This is a warning notice used to establish the compliance level of the importer. If your annual compliance falls below the established level, a penalty may be assessed under C246.	\$0.00 per transactional B3's	Per Transactional B3
C245	<i>Customs Act 32(3)</i>		The Customs Self Assessment (CSA) approved importer failed to account for goods in the prescribed manner or within the prescribed time limit.	\$25 per shipment \$500 max.	Per Shipment
C246	<i>Customs Act 32(3)</i>		The Customs Self Assessment (CSA) approved importer failed to account for goods in the prescribed manner or within the prescribed time limit more than 0.5% of the time on a calendar year basis.	\$50 per transactional B3	Per Transactional B3
C250	<i>Customs Act 32(3)</i>		The Customs Self Assessment (CSA) approved importer failed to provide the Revenue Summary Form to customs in the prescribed manner or within the prescribed time.	1st - \$100 2nd + - \$500	Per Instance
C251	<i>Customs Act 3.5</i>		The Customs Self Assessment (CSA) approved importer did not remit duties, taxes, interest charges and penalties owing to customs, directly to a financial institution, as provided in the <i>Customs Act</i> .	1st - \$250 2nd + - \$500	Per Instance
C256	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved transporter failed to keep and provide customs with a list of authorized transporters, and terminals and warehouses owned or operated by the CSA approved transporter.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C257	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved importer failed to keep and provide Customs with a list of vendors and consignees.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C258	<i>Customs Act 40(1)</i>		The Customs Self Assessment (CSA) approved importer failed to maintain the required audit trails.	Flat rate - \$25,000	Per Instance
C259	<i>Customs Act 22(1)</i>		The Customs Self Assessment (CSA) approved transporter failed to maintain the required audit trails.	Flat rate - \$25,000	Per Instance
C260		<i>Customs Brokers Licensing Regulations 14(b)(i)</i>	Broker failed to immediately notify customs in writing of changes in the address of a business office at which he transacts business.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C261		<i>Customs Brokers Licensing Regulations 14(b)(ii)</i>	Broker failed to immediately notify customs in writing of changes in the legal or business name of the partnership or the corporation.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C262		<i>Customs Brokers Licensing Regulations 14(b)(iii)</i>	Broker failed to immediately notify customs in writing of changes in the membership of the partnership.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C263		<i>Customs Brokers Licensing Regulations 14(b)(vi)</i>	Broker failed to immediately notify customs in writing of changes in the officers or directors of the corporation.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C265		<i>Customs Brokers Licensing Regulations 14(b)(vi)</i>	Broker failed to immediately notify customs in writing of changes in the ownership of the business or corporation.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C266		<i>Customs Brokers Licensing Regulations 14(b)(vii)</i>	Broker failed to immediately notify customs in writing of changes in the individuals meeting the knowledge requirement.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C267		<i>Customs Brokers Licensing Regulations 14(d)(i)(ii)</i>	Broker failed to account to a client for funds owed or refunded.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C269		<i>Customs Brokers Licensing Regulations 17(1)(a)</i>	A customs broker failed to keep records and books of account indicating all financial transactions made while transacting business as a customs broker.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit
C270		<i>Customs Brokers Licensing Regulations 17(1)(b)</i>	A customs broker failed to keep copies of each customs accounting document and supporting documents made while transacting business as a customs broker.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C271		<i>Customs Brokers Licensing Regulations 17(1)(c)</i>	While transacting business as a customs broker, a broker failed to keep copies of all correspondence, bills, accounts, statements and other papers received or prepared that related to the transaction of business as a customs broker.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit
C272		<i>Customs Brokers Licensing Regulations 17(1)(d)</i>	While transacting business as a customs broker, a broker failed to keep separately, all of the records, books of account and copies of transactions referred to in paragraphs 13(1) (a) to (c) of the <i>Customs Brokers Licensing Regulations</i> related to business transacted as a customs broker.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit
C274	<i>Customs Act 7.1</i>		Person provided information to an officer that is not true, accurate and complete.  Goods reported as arrived for customs processing when they are not arrived.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per instance
C277		<i>Persons Authorized to Account for Casual Goods Regulations 10</i>	Authorized person failed to notify in writing the Minister or a designated officer, within two weeks, of any change in the address of that authorized person's business office.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C278		<i>Persons Authorized to Account for Casual Goods Regulations 10(b)</i>	Authorized person failed to notify in writing the Minister or a designated officer, within two weeks, of any change in that authorized person's legal or business name.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C279		<i>Persons Authorized to Account for Casual Goods Regulations 10(c)</i>	Authorized person failed to notify in writing the Minister or a designated officer, within two weeks, of any change in the ownership of the business.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C284	<i>Customs Act 32(3)</i>		Person failed to account for imported goods no later than the last business day of the month in which the release period ends for vehicles, automotive production goods and automotive service goods.  This is in the instance of an individual transaction.	\$25 per transactional B3	Per Transactional B3
C285	<i>Customs Act 32(3)</i>		Person failed to account for imported goods no later than the last business day of the month in which the release period ends for vehicles, automotive production goods and automotive service goods.  This is in the instance of consolidated entries.	\$25 per shipment \$500 max.	Per Shipment
C288	<i>Customs Act 32(3)</i>		Person failed to account for imported goods within five business days of their release for goods that have an estimated value for duty of \$1,600 or more.  This is in the instance of an individual transaction.	\$25 per transactional B3.	Per Transactional B3

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C289	<i>Customs Act 32(3)</i>		<p>Person failed to account for imported goods within 5 business days of their release for goods that have an estimated value for duty of \$1,600 or more.</p> <p>This is in the instance of consolidated entries.</p>	\$25 per shipment \$500 max.	Per Shipment
C292	<i>Customs Act 32(3)</i>		<p>Person failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release, for goods with an estimated value for duty of less than \$1,600.</p> <p>This is in the instance of an individual transaction.</p>	\$25 per transactional B3	Per Transactional B3
C293	<i>Customs Act 32(3)</i>		<p>Person failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release, for goods with an estimated value for duty of less than \$1,600.</p> <p>This is in the instance of consolidated entries.</p>	\$25 per shipment \$500 max.	Per Shipment
C298	<i>Customs Act 40(1)</i>		<p>Person who imports commercial goods or causes commercial goods to be imported failed to keep prescribed records in respect of commercial goods, for six years following importation, at the specified place in the prescribed manner.</p> <p>Apply a penalty on a per written request for record(s) basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C299	<i>Customs Act 40(1)</i>		<p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following importation, records covering the payment of commercial goods at their place of business in Canada or at a designated place.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>	Flat rate - \$25,000	Per Audit
C302	<i>Customs Act 40(1)</i>		<p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, at their place of business in Canada or at a designated place, for six years following importation, records relating to the sale or the disposal of the goods in Canada.</p> <p>Apply a penalty on a per written request for record(s) basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C303	<i>Customs Act</i> 40(1)		<p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, at their place of business in Canada or at a designated place, for six years following importation, records relating to the disposal of the goods in Canada.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>	Flat rate - \$25,000	Per Audit
C306	<i>Customs Act</i> 40(1)		<p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records relating to any application for an advance ruling made under subsection 43.1(1) of the <i>Customs Act</i>, at the place of business in Canada or at a designated place.</p> <p>Apply a penalty on a per written request for record(s) basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C310	<i>Customs Act</i> 40(1)		<p>Person who diverted imported commercial goods that have been released free of duty or at a reduced rate of duty because of their intended use or because they were intended to be used by a specific person failed to keep sufficient records at their place of business in Canada or at a designated place to confirm that the applicable duties have been paid.</p> <p>Apply a penalty on a per written request for record(s) basis.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Written Request
C315		<i>Reporting of Exported Goods Regulations</i> 5	<p>Exporter failed to provide to customs, according to the legislative timeframes, any export permit, licence or certificate required.</p>	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Document
C316	<i>Customs Act</i> 95(1)		<p>Exporter failed to submit an export summary report.</p>	1st - \$2,000 2nd - \$5,000 3rd + - \$10,000	Per Summary Report
C317	<i>Customs Act</i> 95(1)		<p>Exporter submitted written summary report for goods that do not qualify for summary reporting.</p>	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Shipment
C318	<i>Customs Act</i> 97.2(1)		<p>Person who exported goods failed to make such records available to an officer within the time specified.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Occurrence
C319	<i>Customs Act</i> 97.2(1)		<p>Person who exported goods failed to truthfully answer any questions asked by an officer in respect of the records.</p>	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Occurrence

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C320	<i>Customs Tariff</i> 114(1)		Person failed to repay amount or portion of refund, drawback or interest to which they were not entitled.	1st - \$100 or 5% of amount 2nd - \$200 or 10% of amount 3rd + - \$400 or 20% of amount	Value of Amount not entitled to
C328	<i>Customs Act</i> 32(5)		A courier did not acquire the prescribed authorization from CBSA before accounting for casual goods released under subsection 32(4) of the <i>Customs Act</i> .	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C330	<i>Customs Act</i> 32(5)		Person authorized by subsection 32(5) of the <i>Customs Act</i> to account for goods failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release.  This is in the instance of an individual transaction.	\$25 per transactional B3	Per Transactional B3
C331	<i>Customs Act</i> 32(5)		Person authorized by subsection 32(5) of the <i>Customs Act</i> to account for goods failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release.  This is in the instance of consolidated entries.	\$25 per shipment \$500 max.	Per Shipment
C335	<i>Customs Act</i> 32.2 (2)		Person failed to make the required corrections to a tariff classification when conveyances or containers classified under Tariff Heading 98.01 were used for a purpose other than provided.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Container or Conveyance
C336	<i>Customs Act</i> 33		Person failed to pay duties on goods accounted for under section 32(2) and 32(3) of the <i>Customs Act</i> .	1st - \$100 2nd - \$500 3rd + - \$1,000	Per instance
C340	<i>Customs Act</i> 22(1)		Person who is required by subsection 22(1) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for the prescribed period and in the prescribed manner.  This applies when an audit, verification or examination determines that there are no records in existence.	Flat rate - \$25,000	Per Instance
C341	<i>Customs Act</i> 95(1)		Exporter failed to report a shipment on an export summary report.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Shipment
C342	<i>Customs Act</i> 7.1		Person (Importer) failed to transmit release information to the correct customs office.	1st - \$250 2nd - \$500 3rd + - \$1,000	Per Shipment
C343	<i>Customs Act</i> 95(1)		Person failed to report in bond cargo to Customs outbound.	Flat rate - \$1,000	Per Shipment or Manifest

### Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C344	<i>Customs Act</i> 13(a)		Person reporting goods valued at less than \$1,600 under section 12 of the <i>Customs Act</i> inside or outside Canada failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$100 or 20% of VFD 2nd - \$200 or 40% of VFD 3rd + - \$300 or 60% of VFD	Value for Duty
C345	<i>Customs Act</i> 95(1)		Exporter failed to report goods subject to export control prior to export.	1st - \$2,000 or 20% of value 2nd - \$4,000 or 40% of value 3rd + - \$6,000 or 60% of value	Value of Goods
C346	<i>Customs Act</i> 95(3)(a)		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> that are subject to export control, failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$2,000 or 20% of value 2nd - \$4,000 or 40% of value 3rd + - \$6,000 or 60% of value	Value of Goods
C347	<i>Customs Act</i> 19(1)		Person moved, delivered or exported, or caused to be moved, delivered or exported goods valued at less than \$1,600 that have been reported but not released without customs authorization.	Flat rate - \$100	Per Shipment
C348	<i>Customs Act</i> 7.1		Person intentionally provided false information in any permit, certificate, licence, document or declaration required to be provided for imported or exported goods under the <i>Customs Act</i> , the <i>Customs Tariff</i> or <i>Special Import Measures Act</i> (SIMA) or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods.	1st - \$2,000 or 20% of value 2nd - \$4,000 or 40% of value 3rd + - \$6,000 or 60% of value	Value for Duty or Value of Goods
C350	<i>Customs Act</i> 32.2(1)(b)		Authorized person failed to pay duties as a result of required corrections to a declaration of origin of imported goods subject to a free trade agreement within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 or 5% of VFD 2nd - \$200 or 10% of VFD 3rd + - \$400 or 20% of VFD	Value for Duty
C351	<i>Customs Act</i> 32.2(2)(b)		Authorized person failed to pay duties as a result of required corrections to a declaration of origin of imported goods within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 or 5% of VFD 2nd - \$200 or 10% of VFD 3rd + - \$400 or 20% of VFD	Value for Duty
C352	<i>Customs Act</i> 32.2(2)(b)		Authorized person failed to pay duties as a result of required corrections to a declaration of tariff classification within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 or 5% of VFD 2nd - \$200 or 10% of VFD 3rd + - \$400 or 20% of VFD	Value for Duty
C353	<i>Customs Act</i> 32.2(2)(b)		Authorized person failed to pay duties as a result of required corrections to a declaration of value for duty within 90 days after having reason to believe that the declaration was incorrect.	1st - \$100 or 5% of value 2nd - \$200 or 10% of value 3rd + - \$400 or 20% of value	Undeclared Portion of the Value for Duty
C354	<i>Customs Act</i> 107.1(1) and (2)		A commercial carrier or charterer failed to provide, or provide access to, within the prescribed time, information on any person on board a conveyance prior to the arrival of the conveyance in Canada.	Flat rate: \$3,000	Per conveyance

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No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C355	<i>Customs Act</i> 107.1 (1) and (2)		A commercial carrier or charterer failed to provide, or provide access to, within the prescribed time, information on any person on board a conveyance prior to the arrival of the conveyance in Canada.	Flat rate: \$0	Per conveyance
C356	<i>Customs Act</i> 27		When requested by an officer, operator of a sufferance warehouse failed to afford the officer free access to the warehouse or any premises or place under his control that is attached to or forms part of the warehouse.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Instance
C357	<i>Customs Act</i> 27		When requested by an officer, operator of a sufferance warehouse failed to open any package or container of goods therein or remove any covering therefrom to allow free access to the goods.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C358	<i>Customs Act</i> 31		Person removed goods from a customs office or sufferance warehouse prior to release or authorization by an officer.	1st - \$1,000 or 5% of VFD 2nd - \$2,000 or 10% of VFD 3rd + - \$3,000 or 20% of VFD	Value for Duty
C359	<i>Customs Act</i> 31		Person generated or used false Release Notification System (RNS) notice to remove goods from a customs office or sufferance warehouse.	1st - \$1,000 or 5% of VFD 2nd - \$3,000 or 10% of VFD 3rd + - \$5,000 or 20% of VFD	Value for Duty
C360	<i>Customs Act</i> 7.1		Person (Importer) failed to account for all imported goods valued at \$1,600 or greater at time of the release request.	1st - \$2,000 or 20% of value 2nd - \$4,000 or 40% of value 3rd + - \$6,000 or 60% of value	Value for Duty
C361	<i>Customs Act</i> 7.1		Person (Importer) failed to account for all imported goods valued at less than \$1,600 at time of release request.	1st - \$100 or 20% of VFD 2nd - \$200 or 40% of VFD 3rd + - \$300 or 60% of VFD	Value for Duty
C362		<i>Reporting of Exported Goods Regulations</i> 5	Exporter failed to indicate the General Export Permit (GEP) number in the permit field of the export declaration.	1st - \$100 2nd - \$200 3rd + - \$300	Per missing GEP Number
C366	<i>Customs Act</i> 12(1) and 12(3)		Person failed to report imported goods valued at \$1,600 or greater, to customs forthwith at the nearest designated Customs office open for business.	1st - \$2000 or 20% of VFD 2nd - \$4000 or 40% of VFD 3rd + - \$6000 or 60% of VFD	Value for Duty
C367	<i>Customs Act</i> 12(1) and 12(3)		Person failed to report imported goods valued at less than \$1,600 to customs forthwith at the nearest designated Customs office open for business.	1st - \$100 or 20% of VFD 2nd - \$200 or 40% of VFD 3rd + - \$300 or 60% of VFD	Value for Duty
C368	<i>Customs Act</i> 95(1)	<i>Reporting of Exported Goods Regulations</i> , 9, 10, 12, 16 and 18	Carrier failed to report the conveyance in writing, prior to export, at the export reporting office closest to each place of loading.	1 <sup>st</sup> - \$1,000 2 <sup>nd</sup> - \$2,000 3 <sup>rd</sup> and Subsequent - \$3,000	Per Conveyance Report