

Export-related Penalties Extracted from the Master Penalty Document of the Administrative Monetary Penalty System (AMPS)

The 'Guidelines' are not meant to be all-inclusive but are examples to provide guidance in the application of the penalties. For further information, it is recommended that you refer to the appropriate legislation, regulation or other reference material.

June 21, 2004
(Update: C362 included)

C005**Contravention**

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.

Penalty

1st: \$100

2nd: \$200

3rd and Subsequent: \$300

Penalty Basis

Per Document

Legislation

Customs Act, section 7.1

D Memo

D17-1-10, Coding of Customs Accounting Documents

Other

D20-1-1, Export Declaration

Reference**Guidelines**

Applied by an officer.

The penalty can be applied against the person required to provide the information e.g. importer, exporter, carrier.

It should only be applied when the error or omission in the information required is in relation to the admissibility, report or release of the goods.

In the case of exports, the penalty will be applied against the exporter as they own the goods at the time of exportation.

This contravention applies only in cases where the incorrect information materially affects the decision respecting admissibility or release of goods and there has been an error in the documentation that appears unintentional.

For export violations, this penalty shall only apply when the export declaration, and / or export licence, permit or certificate submitted by the exporter contains errors or omissions. All mandatory fields on the B13A must be completed.

Goods may be held if documentation is incomplete and an officer requires additional clarification and or information.

Although a penalty may be applied under this contravention all OGD admissibility requirements must be met prior to release. It is also possible that the OGD may have their own administrative monetary penalties.

This penalty does not apply to certificates of origin.

For untrue or false information in documentation, see C348.

Also see:

For Export Summary Reporting, see C317.

For Certificate of Origin of Goods Exported to a Free-Trade Partner, see C194.

For CSA Application, see C234.

For B13A Export Declaration, see C170.

B13A fields that are not mandatory are:

- exporter reference no.;
- export permit / licence no (if no permit is required)
- vessel name (depending on mode of transport)
- if goods are not sold (if applicable)

Only the eight digit export HS number or the Canadian ten digit import HS number may be used on the manual B13A export declaration.

For Export Permit or Licence, see C315.

For Exporter failure to report a shipment on an export summary report, see C341.

Apply a penalty per document regardless of number of errors in a single document.

12 months

**Retention
Period**

C170**Contravention**

Exporter failed to report the export of goods on an export declaration prior to export.

Penalty

1st: \$0.00

2nd: \$1,000

3rd: \$2,000

4th and Subsequent: \$3,000

Penalty Basis

Per Shipment

Legislation

Customs Act, sub-section 95(1)

D Memo

D20-1-1, Export Declaration

Other

D20-1-0, Reporting of Exported Goods Regulations

References

D19 - Acts and Regulations of Other Government Departments

Export and Import Permits Act

Reporting of Exported Goods Regulations, sections 3 and 5 Applied by an officer.

Guidelines

Applied against the exporter.

Occurs when the exporter has failed to provide an export declaration on goods prior to export.

For the first contravention, a first level warning penalty will be applied.

For the second contravention, a \$1,000 second level monetary penalty will be applied and so on.

Prior to assessing a penalty refer to monthly list of approved Canadian Automated Export Declaration (CAED) exporters and approved exporters on the Summary Reporting program.

These lists are available through the regional export coordinator in your region.

If an export declaration has not been filed with customs and an officer is unable to determine what the goods are, the goods should be detained until proper reporting takes place.

If seizure of goods is impractical or goods not found, an ascertained forfeiture may be taken.

Apply a penalty per shipment regardless of how many packages.

For failure to provide export permit, licence or certificate prior to export, see C315.

For failure to submit an export summary report, see C316.

For failure to report goods subject to export control prior to export, see C345.

Note: An export declaration is not required when goods are destined for final consumption in the United States.

However, if the goods are prohibited controlled or regulated they must be reported and any required permits, licenses and / or certificates must be presented to Customs prior to export.

This is required regardless of the destination.

12 months

**Retention
Period**

C189	
Contravention	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.
Penalty	1st: \$1,000 2nd: \$2,000 3rd and Subsequent: \$3,000
Penalty Basis	Per Instance
Legislation	<i>Customs Act</i> , paragraph 95(3)(a)
D Memo	N/A
Guidelines	Applied by an officer. Applied against exporter, exporter's agent or person transporting the goods. Officer finds evidence that person has not answered questions truthfully relating to exportation of goods. Exporter, exporter's agent or person transporting the goods, makes statement that is false in material fact in order to avoid compliance with Customs requirements. For failure to answer truthfully any question with respect to goods subject to export control, see C346. Although a penalty may be applied under this contravention all OGD admissibility requirements must be met prior to release. It is also possible that the OGD may have their own administrative monetary penalties. Apply a penalty per instance.
Retention Period	12 months

C190**Contravention**

Person who has reported goods under subsection 95(1) of the *Customs Act* 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.

Penalty

1st: \$1,000

2nd: \$2,000

3rd and Subsequent: \$3,000

Penalty Basis

Per Instance

Legislation

Customs Act, paragraph 95(3)(b)

D Memo

N/A

Guidelines

Applied by an officer.

Applied against the person who files the report or the person in possession of the goods at the time of the request.

Officer must make request to examine goods to person in possession of goods.

Request must have enough details for client to understand what is expected.

Reasonable amount of time to prepare the goods will be allowed.

Apply a penalty per instance.

Retention

12 months

Period

C192	
Contravention	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.
Penalty	1st: \$1,000 2nd: \$2,000 3rd and Subsequent: \$3,000
Penalty Basis	Per Shipment
Legislation	<i>Customs Act</i> , section 96
D Memo	N/A
Guidelines	Applied by an officer. Usually discovered during a compliance verification. Applied against the person in control of the goods at time of export or during compliance verification. i.e. exporter or person transporting the goods. Officers should determine if the failure to export the goods was caused by circumstances beyond the exporter's / carrier's responsibility or control. Apply a penalty per shipment.
Retention Period	12 months

C193	
Contravention	Exporter or producer of goods failed to provide officer with a copy of certificate of origin on request.
Penalty	1st: \$1,000 2nd: \$2,000 3rd and Subsequent: \$3,000
Penalty Basis	Per Request
Legislation	<i>Customs Act</i> , sub-section 97.1(2)
D Memo	D11-4-14, Certification of Origin
Other	D20-1-5, Maintenance of Records and Books in Canada by
Reference	Exporters and Producers
Guidelines	Applied by an officer. Applied against producer or exporter during audit verification. Officer must request certificate of origin. This penalty only applies to the certificate of origin issued by an exporter or producer in Canada. This requirement ensures that Canadian exporters are following bi-lateral agreements. Apply a penalty per request.
Retention Period	12 months

C194	
Contravention	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.
Penalty	1st: \$100 2nd: \$200 3rd and Subsequent: \$400
Penalty Basis	Per Certificate
Legislation	<i>Customs Act</i> , sub-section 97.1(3)
D Memo	D11-4-14, Certification of Origin
Other	D20-1-5, Maintenance of Records and Books in Canada by
Reference	Exporters and Producers
Guidelines	Applied by an officer. Applied against exporter or producer of the goods. Contravention applies when there is evidence during an audit verification that person who completed and signed the certificate did not notify certificate user(s) of change(s) to the certificate identified after completion that may affect its accuracy or validity. This penalty only applies to the certificate of origin. Apply a penalty per certificate.
Retention Period	12 months

C195	
Contravention	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.
Penalty	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th and Subsequent: \$25,000
Penalty Basis	Per Audit
Legislation	<i>Customs Act</i> , sub-section 97.2(1)
D Memo	D11-4-14, Certification of Origin
Other	D20-1-5, Maintenance of Records and Books in Canada by
Reference	Exporters and Producers
Guidelines	Applied by an officer. Applied against the exporter and not the carrier. Apply a penalty per audit.
Retention Period	12 months

C315	
Contravention	Exporter failed to provide to customs, according to the legislative timeframes, any export permit, licence or certificate required.
Penalty	1st: \$1,000 2nd: \$2,000 3rd and Subsequent: \$3,000
Penalty Basis	Per Document
Regulations	<i>Reporting of Exported Goods Regulations</i> , section 5
D Memo	D20-1-1, Export Declaration
Other	D19-10-3, Export and Import Permit Act (Exportations);
Reference	Export Control List, Appendix B
Guidelines	Applied by an officer. Applied against the exporter. Exporter failed to provide an export permit, licence or certificate according to the legislative timeframes. Softwood lumber permits are exempt from this requirement. (DFAIT Notice to Exporters - No. 136 dated May 2002). For strategic goods controlled by the Export and Import Permits Act, follow existing Regional Intelligence and Contraband Division's communication procedures. This penalty applies only to exported goods under section 5 of the Reporting of Exported Goods Regulations. Although a penalty may be applied under this contravention all OGD admissibility requirements must be met. OGD may also apply their own administrative monetary penalties. Apply a penalty per permit, certificate or license. For missing, incorrect or untrue information on a permit, licence or certificate, see C005. For failure to submit export declarations, see C170. For failure to report goods subject to export control, see C345. For false information intentionally provided on a permit, licence or certificate, see C348. For a missing General Export Permit (GEP) number, see C362.
Retention Period	12 months

C316	
Contravention	Exporter failed to submit an export summary report.
Penalty	1st: \$2,000 2nd: \$5,000 3rd and Subsequent: \$10,000
Penalty Basis	Per Summary Report
Legislation	<i>Customs Act</i> , sub-section 95(1)
D Memo	D20-1-1, Export Declaration
Other	D20-1-0, Reporting of Exported Goods Regulations, section 8
Reference	
Guidelines	Applied by an officer. Applied against the exporter. This penalty applies to the failure to submit a monthly export summary report. Refer to list of exporters approved for summary reporting. Consult with the Regional Export Coordinator. Apply a penalty per summary report.
Retention	12 months
Period	

C317

Contravention	Exporter submitted written summary report for goods that do not qualify for summary reporting.
Penalty	1st: \$1,000 2nd: \$2,000 3rd and Subsequent: \$3,000
Penalty Basis	Per Shipment
Legislation	<i>Customs Act</i> , sub-section 95(1)
D Memo	D20-1-1, Export Declaration
Other Reference	D20-1-0, Reporting of Exported Goods Regulations, section 8 Export and Import Permits Act Export Control List - D19
Guidelines	Applied by an officer. Applied against the exporter. This penalty applies to strategic goods controlled by the Export and Import Permits Act or any statute that controls the exportation of goods which cannot be reported on a summary report. A first level \$1,000 penalty shall apply, second infraction \$2,000, third \$3,000 with possible revocation of summary reporting privilege. For penalties involving summary reports, ascertained forfeiture may be taken in addition to the AMPS penalty. Provide report to the regional Intelligence and Contraband office. Apply a penalty per shipment which is represented by one line on the summary report. For errors contained on Summary Reports, see C005.
Retention Period	12 months

C318	
Contravention	Person who exported goods failed to make such records available to an officer within the time specified.
Penalty	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th and Subsequent: \$25,000
Penalty Basis	Per Occurrence
Legislation	<i>Customs Act</i> , sub-section 97.2(1)
D Memo	D20-1-5, Maintenance of Records and Books in Canada by Exporters and Producers
Guidelines	Applied by an officer. Applied against exporter, generally during a compliance verification. Officer must request export records in writing. The exporter will be given a minimum of 30 days to provide the records. Additional time may be negotiated between the officer and the exporter depending on the circumstances. Apply a penalty per audit.
Retention Period	12 months

C319	
Contravention	Person who exported goods failed to truthfully answer any questions asked by an officer in respect of the records.
Penalty	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th and Subsequent: \$25,000
Penalty Basis	Per Occurrence
Legislation	<i>Customs Act</i> , sub-section 97.2(1)
D Memo	D20-1-5, Maintenance of Records and Books in Canada by Exporters and Producers
Guidelines	Applied by an officer. Applied against exporter, generally during a compliance verification. Officer finds evidence that person has not answered questions truthfully relating to export records. A person (verbally or in writing) makes statement that is false in material fact in order to avoid compliance with customs requirements. Apply a penalty per occurrence.
Retention Period	12 months

C341	
Contravention	Exporter failed to report a shipment on an export summary report.
Penalty	1st: \$1,000 2nd: \$2,000 3rd and Subsequent: \$3,000
Penalty Basis	Per Shipment
Legislation	<i>Customs Act</i> , sub-section 95(1)
D Memo	D20-1-1, Export Declaration
Other	D20-1-0, Reporting of Exported Goods Regulations, section 8
References	Export and Import Permits Act Export Control List D19
Guidelines	Applied by an officer. Applied against the exporter. This penalty applies to the failure to report a shipment on an export summary report. Each line on the summary report is or should have been an individual export shipment. For penalties involving summary reports, ascertained forfeiture may be taken in addition to the AMPS penalty. For serious infractions, provide report to the regional Intelligence and Contraband office. For errors contained on Summary Reports, see C005.
Retention Period	12 months

C343

Contravention	Person failed to report in bond cargo to customs outbound.
Penalty	Flat rate: \$1,000
Penalty Basis	Per Shipment or Manifest
Legislation	<i>Customs Act</i> , sub-section 95(1)
D Memo	D20-1-1, Export Declaration
Other Reference	D3 series depending on mode of export
Guidelines	Applied by an officer. Applied against the carrier that fails to report in bond goods outward. The carrier company will be assessed a flat rate penalty of \$1,000 every time they fail to report outward. Seizure or ascertained forfeiture can be applied for controlled, regulated, prohibited or specified goods. Apply a penalty per shipment or manifest.
Retention Period	12 months

C345

Contravention	Exporter failed to report goods subject to export control prior to export.
Penalty	1st: \$2,000 or 20% of the value of goods, whichever is greater 2nd: \$4,000 or 40% of the value of goods, whichever is greater 3rd and Subsequent: \$6,000 or 60% of the value of goods, whichever is greater
Penalty Basis	Value of Goods
Legislation	<i>Customs Act</i> , sub-section 95(1)
D Memo	D20-1-1, Export Declaration
Other	Export and Import Permits Act
Reference	Reporting of Exported Goods Regulations, sections 3 and 5 D20-1-0, Reporting of Exported Goods Regulations D19 Acts and Regulations of Other Government Departments
Guidelines	Applied by an officer. Applied against the exporter. Occurs when the exporter has failed to report goods subject to export control prior to export. For strategic goods controlled by the Export and Import Permits Act, follow the existing Regional Intelligence and Contraband Division's communication procedures. This penalty applies to exported goods under section 5 of the <i>Reporting of Exported Goods Regulations</i> or any statute that controls the export of goods. Seize when there is evidence that exporter wilfully avoided compliance with export requirements. If seizure of goods is impractical, or goods are not found, an ascertained forfeiture may be taken in addition to AMPS penalty. Apply a penalty per permit, certificate or license. Although a penalty may be applied under this contravention all OGD admissibility requirements must be met prior to release. It is also possible that the OGD may have their own administrative monetary penalties. For failure to provide export permit, licence or certificate prior to export, see C315. For failure to submit an export summary report, see C316. For failure to report the export of goods on an export declaration prior to export, see C170.
Retention Period	12 months

C346

Contravention	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.
Penalty	1st: \$2,000 or 20% of the value of goods, whichever is greater 2nd: \$4,000 or 40% of the value of goods, whichever is greater 3rd and Subsequent: \$6,000 or 60% of the value of goods, whichever is greater
Penalty Basis	Value of Goods
Legislation	<i>Customs Act</i> , sub-section 95(3)(a)
D Memo	N/A
Guidelines	Applied by an officer. Applied against exporter, exporter's agent or person transporting goods. Officer finds evidence that person has not answered questions truthfully relating to exportation of goods that are subject to export control. Exporter, exporter's agent or person transporting goods (verbally or in writing) makes statement that is false in material fact in order to avoid compliance with Customs requirements. Although a penalty may be applied under this contravention all OGD admissibility requirements must be met prior to release. It is also possible that the OGD may have their own administrative monetary penalties. Apply a penalty per incident. For failure to answer truthfully any question with respect to goods not subject to export control, see C189.
Retention Period	12 months

C348

Contravention Person intentionally provided false information in any permit, certificate, licence, document or declaration required to be provided for imported or exported goods under the *Customs Act*, the *Customs Tariff* or *Special Import Measures Act* (SIMA) or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods.

Penalty 1st: \$2,000 or 20% of the value for duty or value of goods, whichever is greater
2nd: \$4,000 or 40% of the value for duty or value of goods, whichever is greater
3rd and Subsequent: \$6,000 or 60% of the value for duty or value of goods, whichever is greater

Penalty Basis Value for Duty or Value of Goods

Legislation *Customs Act*, section 7.1

D Memo D17-1-10, Coding of Customs Accounting Documents

Other D20-1-1, Export Declaration

Reference

Guidelines

Normally applied by an officer as a result of an audit, examination or an investigation of company books and records. The contravention is normally applied against the person required to provide the information e.g. the importer, exporter, carrier.

This contravention only applies where there is evidence of intent to provide false written information in relation to the admissibility of goods, the report of goods, the release of goods, or the accounting for goods.

Assessed on value for duty for imported goods and value of goods for exported goods.

Although a penalty may be applied under this contravention all OGD admissibility requirements must be met prior to release. It is also possible that the OGD may have their own administrative monetary penalties.

In cases where a person reporting goods under section 12 of the *Customs Act* fails to answer questions truthfully, see C025. In cases where there has been an obvious error in the documentation, see C005.

For Export Summary Reporting, see C317.

For Certificate of Origin of Goods Exported to a Free-Trade Partner, see C194.

For CSA Application, see C234.

For B13A Export Declaration, see C170.

For Export Permit or Licence, see C315 and C345.

For Exporter failure to report a shipment on an export summary report, see C341.

**Retention
Period**

Apply a penalty per document regardless of number of errors in a single document.
12 months

C362

Contravention	Exporter failed to indicate the General Export Permit (GEP) number in the permit field of the export declaration.
Penalty	1st: \$100 2nd: \$200 3rd and Subsequent: \$300
Penalty Basis	Per missing GEP Number
Regulation	Reporting of Exported Goods Regulations, Section 5
D Memo	D20-1-1, Export Declaration
Other	D19-10-3, Export and Import Permits Act (Exportations);
References	Export Control List, Appendix B Customs Notice N-558 Export – Application of General Export Permit 12 and Document Requirements
Guidelines	Applied by an officer. Applied against the exporter. Applied when the exporter fails to insert the GEP number in the permit field of the export declaration (B13A, CAED or EDI/G7). Although a penalty may be applied under this contravention all OGD admissibility requirements must be met. OGDs may also apply their own administrative monetary penalties. Apply a penalty per missing GEP number. For missing, incorrect or untrue information on a permit, licence or certificate, see C005. For failure to submit export declarations, see C170. For failure to provide required export permit, licence or certificate, see C315. For failure to report goods subject to export control, see C345. For false information intentionally provided on a permit, licence or certificate, see C348.
Retention Period	12 months