

Legal Authorities with Associated AMPS Contraventions

BY LEGISLATION	
<i>Customs Act 2(1.3)</i>	<p>Interpretation - Electronic Records</p> <p>2. (1.3) Every person required by this Act to keep records who does so electronically shall retain them in an electronically readable format for the prescribed retention period.</p> <p>C001 - Person failed to keep electronic records as prescribed.</p>
<i>Customs Act 3.5</i>	<p>PART I GENERAL Payment of large amounts – Where excess amount to be paid</p> <p>3.5 Except in the circumstances that the Minister may specify, every person who makes a payment of any amount under this Act shall, if the amount exceeds the amount specified by the Minister, make the payment to the account of the Receiver General in the prescribed manner and within the prescribed time at</p> <p style="margin-left: 20px;">(a) a bank;</p> <p style="margin-left: 20px;">(b) a credit union;</p> <p style="margin-left: 20px;">(c) a corporation authorized by an Act of Parliament or of the legislature of a province to carry on the business of offering its services as a trustee to the public; or</p> <p style="margin-left: 20px;">(d) a corporation authorized by an Act of Parliament or of the legislature of a province to accept deposits from the public and that carries on the business of lending money on the security of real property or immovables or of investing in mortgages or hypothecary claims on immovables.</p> <p>C251 - CSA importer failed to remit duties, taxes, penalties and interest owing.</p>
<i>Customs Act 4.1</i>	<p>PART 1 GENERAL Performance of obligations - Undertakings</p> <p>4.1 In the case of goods to which paragraph 32(2)(b) applies, the Minister may accept from an importer or transporter an undertaking to assume obligations in relation to compliance with this Act and the regulations.</p> <p>C235 - CSA transporter used non-registered driver.</p> <p>C236 - CSA transporter (less than 99% compliance) used non-registered driver.</p> <p>C238 - CSA transporter reported non-CSA goods as CSA goods.</p> <p>C239 - CSA importer advised transporter to report non-CSA goods as CSA goods.</p> <p>C241 - CSA transporter failed to provide list of CSA goods not delivered.</p> <p>C242 - CSA transporter allowed non-CSA transporter to report CSA goods.</p> <p>C256 - CSA transporter failed to keep updated list of authorized transporters.</p> <p>C257 - CSA importer failed to keep updated list of vendors and consignees.</p>

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<p><i>Customs Act 7.1</i></p>	<p>PART 1 GENERAL Provision of Information - Obligation to provide accurate information</p> <p>7.1 Any information provided to an officer in the administration or enforcement of this Act, the <i>Customs Tariff</i> or the <i>Special Import Measures Act</i> or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods, shall be true, accurate and complete.</p> <p>C004 - Person failed to provide the correct SIMA code. C005 - Person failed to provide true, accurate and complete information. C008 - Carrier used incorrect carrier code or failed to use bar code for CCN. C223 - Non-CSA importer failed to provide description of SIMA goods. C234 - Importer or transporter failed to provide accurate information on CSA application. C274 - Goods reported as arrived when they are not arrived. C342 - Person failed to transmit release information to the correct customs office. C348 - Person intentionally provided false information. C360 - Importer failed to report goods at time of release (\$1,600 or greater). C361 - Importer failed to report goods at time of release (less than \$1,600).</p>
<p><i>Customs Act 9(3)</i></p>	<p>PART 1 GENERAL Brokers and Agents – Records</p> <p>9. (3) If an officer so requests, a customs broker shall make available to the officer, within the time specified by the officer, any records that the customs broker is required by the regulations to keep.</p> <p>C010 - Broker failed to provide records within specified time limit.</p>
<p><i>Customs Act 9(4)</i></p>	<p>PART 1 GENERAL Brokers and Agents – Prohibition</p> <p>9. (4) No person shall transact or attempt to transact business as a customs broker or hold himself out as a customs broker unless the person holds a licence issued under subsection (1) or unless he is qualified under the regulations and is duly authorized to transact business as a customs broker by a person who holds such a licence, but nothing in this subsection shall be so construed as to prohibit any person from transacting business on his own behalf under this Act, or to prohibit persons administering estates or other duly authorized agents from transacting business under this Act.</p> <p>C011 – Person acted as broker without a license. C012 - Broker transacted business at office not specified on license.</p>
<p><i>Customs Act 11(3)</i></p>	<p>PART II IMPORTATION Persons - Presentation of passengers and crew</p> <p>11. (3) Subject to this section, every person in charge of a conveyance arriving in Canada shall, except in such circumstances and subject to such conditions as may be prescribed, ensure that the passengers and crew are forthwith on arrival in Canada transported to a customs office referred to in subsection (1).</p> <p>C018 - Failure to transport passengers and crew to Customs office.</p>

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<p><i>Customs Act 12(1)and (3)</i></p>	<p>PART II IMPORTATION Report of Goods – Report</p> <p>12. (1) Subject to this section, all goods that are imported shall, except in such circumstances and subject to such conditions as may be prescribed, be reported at the nearest customs office designated for that purpose that is open for business.</p> <p>PART 11 IMPORTATION Report of Goods – Who Reports</p> <p>12.(3) Goods shall be reported under subsection (1).</p> <p>(a) in the case of goods in the actual possession of a person arriving in Canada, or that form part of the person's baggage where the person and the person's baggage are being carried on board the same conveyance, by that person or, in prescribed circumstances, by the person in charge of the conveyance;</p> <p>(a.1) in the case of goods imported by courier or as mail, by the person who exported the goods to Canada;</p> <p>(b) in the case of goods, other than goods referred to in paragraph (a) or goods imported as mail, on board a conveyance arriving in Canada, by the person in charge of the conveyance; and</p> <p>(c) in any other case, by the person on behalf of whom the goods are imported</p> <p>C021 - Carrier failed to report regular goods (\$1,600 or greater). C022 - Carrier failed to report regular goods (less than \$1,600). C023 - Person failed to report inbound conveyances. C237 – (CSA) approved transporter failed to report CSA goods. C366 – Person failed to report imported goods (\$1,600 or greater). C367 – Person failed to report imported goods (less than \$1,600)</p>
<p><i>Customs Act 13(a)</i></p>	<p>PART II IMPORTATION Report of Goods - Obligation to answer questions and present goods</p> <p>13. Every person who reports goods under section 12 inside or outside Canada or is stopped by an officer in accordance with section 99.1 shall</p> <p>(a) answer truthfully any question asked by an officer with respect to the goods;</p> <p>C025 - Person failed to answer truthfully when reporting goods (\$1,600 or greater). C344 - Person failed to answer officer's question truthfully (less than \$1,600).</p>

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<p><i>Customs Act 13(b)</i></p>	<p>PART II IMPORTATION Report of Goods - Obligation to answer questions and present goods</p> <p>13. Every person who reports goods under section 12 inside or outside Canada or is stopped by an officer in accordance with section 99.1 shall</p> <p style="padding-left: 40px;">(b) if an officer so requests, present the goods to the officer, remove any covering from the goods, unload any conveyance or open any part of the conveyance, or open or unpack any package or container that the officer wishes to examine.</p> <p>C026 - Person failed to present, open, unpack or unload goods for officer.</p>
<p><i>Customs Act 14(2)</i></p>	<p>PART II IMPORTATION Report of goods - Report of goods unloaded</p> <p>14. (2) Where a conveyance is unloaded in the circumstances described in subsection (1), the person in charge of the conveyance shall forthwith, in such manner as may be prescribed, report the conveyance, the goods that were so unloaded and any goods that remain on the conveyance at a customs office designated for that purpose.</p> <p>C030 - Failure to report the unloading of a conveyance for safety reasons.</p>
<p><i>Customs Act 15</i></p>	<p>PART II IMPORTATION Report of goods – Report of goods illegally imported</p> <p>15. Any person who finds or has in his possession goods that have been imported and who believes on reasonable grounds that the provisions of this or any other Act of Parliament that prohibits, controls or regulates the importation of goods have not been complied with in respect of the goods or that duties levied thereon have not been paid shall forthwith report to an officer that he has found the goods or has them in his possession.</p> <p>C031 - Person failed to report non-duty paid goods in their possession.</p>
<p><i>Customs Act 16(2)</i></p>	<p>PART II IMPORTATION Report of goods – Report of wreck and liability for duties</p> <p>16. (2) Where any wreck that has come into Canada from outside Canada is delivered up to the owner thereof or his agent pursuant to section 441 of the <i>Canada Shipping Act</i>, the owner of the wreck</p> <p style="padding-left: 40px;">(a) shall forthwith report the delivery to an officer; and</p> <p style="padding-left: 40px;">(b) is, from the time of the delivery, liable for all duties thereon calculated at the rates applicable to the wreck at the time of the delivery.</p> <p>C032 - Person failed to report delivery of wreck.</p>

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<p><i>Customs Act 19(1)</i></p>	<p>PART II IMPORTATION Movement and Storage of Goods – Disposition of goods before release</p> <p>19. (1) Subject to section 20, any person who is authorized by an officer or by any prescribed means to do so may</p> <p>(a) deliver goods that have been reported under section 12 or cause them to be delivered from a customs office to another customs office or a sufferance warehouse;</p> <p>(b) deliver such goods or cause them to be delivered from a sufferance warehouse to another sufferance warehouse;</p> <p>(c) where such goods are designated as ships' stores by regulations made under paragraph 99(g) of the <i>Customs Tariff</i>, remove them or cause them to be removed from a customs office or sufferance warehouse for use on board a conveyance of a class prescribed under that paragraph in accordance with regulations made under that paragraph;</p> <p>(d) export such goods or cause them to be exported directly from a customs office or sufferance warehouse; or</p> <p>(e) where such goods are at a customs office, leave them at that office, subject to such storage charges as may be prescribed.</p> <p>C033 - Carrier moved, delivered or exported goods without authorization (\$1,600 or greater). C347 – Carrier moved, delivered or exported unreleased goods valued at less than \$1600.</p>
<p><i>Customs Act 20(1)</i></p>	<p>PART II IMPORTATION Transportation – Transportation of goods</p> <p>20. (1) Except in such circumstances as may be prescribed, every person who transports or causes to be transported within Canada goods that have been imported but have not been released shall do so subject to such conditions and subject to such bonds or other security as may be prescribed.</p> <p>C036 - Transporting goods without proper bond or security prior to release. C037 - Failure to ensure conveyance/container remained sealed until authority to break.</p>
<p><i>Customs Act 21</i></p>	<p>PART II IMPORTATION Transportation – Officer's access to goods</p> <p>21. Every person who transports or causes to be transported within Canada goods that have been imported but have not been released shall, where an officer so requests, afford the officer free access to any premises or place under his control that is attached to or forms part of any place where such goods are reported, loaded, unloaded or stored, and open any package or container of such goods or remove any covering therefrom.</p> <p>C042 - Transporter failed to allow access to premises. C043 - Transporter failed to open package, container or remove covering.</p>

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<p><i>Customs Act 22(1)</i></p>	<p>PART II IMPORTATION Transportation – Records</p> <p>22. (1) Subject to subsection (2), the following persons shall keep the prescribed records at their place of business in Canada or at any other place that the Minister may designate, for the prescribed period and in the prescribed manner, and shall on the request of an officer make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer about those records:</p> <p style="padding-left: 40px;">(a) a person who transports or causes to be transported goods into Canada; or</p> <p style="padding-left: 40px;">(b) a person who transports or causes to be transported within Canada goods that have been imported but have not been released.</p> <p>C044 - Transporter failed to keep records or to answer questions about records. C259 – CSA transporter failed to maintain required audit trails. C340 – Carrier failed to keep records for prescribed period and prescribed manner.</p>
<p><i>Customs Act 25</i></p>	<p>PART II IMPORTATION Transportation – Sufferance warehouse operator's obligation</p> <p>25. Subject to the regulations, the operator of a sufferance warehouse shall not refuse to receive any goods brought to the warehouse that qualify under the terms of his licence.</p> <p>C045 - BW sufferance warehouse operator failed to accept qualified goods into warehouse.</p>
<p><i>Customs Act 27</i></p>	<p>PART II IMPORTATION Transportation – Officer's access to goods</p> <p>27. The operator of a sufferance warehouse, bonded warehouse or duty free shop shall, where an officer so requests, afford the 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 and open any package or container of goods therein or remove any covering therefrom.</p> <p>C046 - Bonded warehouse/Duty Free Shop operator failed to allow officer access to premises. C047 - Bonded warehouse/Duty Free Shop operator failed to open package/remove covering. C356 - Sufferance warehouse operator failed to allow officer access to premises. C357 - Sufferance warehouse operator failed to open package/remove covering.</p>
<p><i>Customs Act 31</i></p>	<p>PART II IMPORTATION Release</p> <p>31. Subject to section 19, no goods shall be removed from a customs office, sufferance warehouse, bonded warehouse or duty free shop by any person other than an officer in the performance of his or her duties under this or any other Act of Parliament unless the goods have been released by an officer or by any prescribed means.</p> <p>C066 - Person removed unreleased goods from a bonded warehouse or Duty Free shop. C069 - Person generated false RNS notice to remove goods from a bonded warehouse or Duty Free Shop. C358 - Person removed unreleased goods from customs office or sufferance warehouse. C359 - Person generated false RNS notice to remove goods from customs office or sufferance warehouse.</p>

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<p><i>Customs Act 32(3)</i></p>	<p>PART II IMPORTATION Accounting after release</p> <p>32. (3) If goods are released under subsection (2), they shall be accounted for within the prescribed time and in the manner described in paragraph (1)(a) by, in the case of goods to which paragraph (2)(a) applies, the person who made the interim accounting under that paragraph in respect of the goods and, in the case of goods to which paragraph (2)(b) applies, by the importer or owner of the goods.</p> <p>C070 - Importer failed to account for goods in prescribed time. C244 - CSA importer failed to meet accounting time limit (system-generated). C245 - CSA importer failed to meet accounting time limit (consolidated B3). C246 - CSA importer failed to meet compliance levels for accounting time limits. C250 - CSA importer failed to provide Revenue Summary Form (RSF) as prescribed. C284 - Person failed to meet accounting time limit (automotive-per transaction). C285 - Person failed to meet accounting time limit (automotive-consolidated B3). C288 - Person failed to meet accounting time limit (per B3 - \$1,600 or greater). C289 - Person failed to meet accounting time limit (consolidated B3 - \$1,600 or more). C292 - Person failed to meet accounting time limit (per B3 - less than \$1,600). C293 - Person failed to meet accounting time limit (consolidated B3 - less than \$1,600).</p>
<p><i>Customs Act 32(5)</i></p>	<p>PART II IMPORTATION Accounting and payment of duties</p> <p>32. (5) Where goods are released under subsection (4),</p> <p>(a) the person who is authorized under paragraph (6)(a) or subsection (7) to account for the goods shall, within the prescribed time, account for the goods in the manner described in paragraph (1)(a) and that person or the importer or owner of the goods shall, within the prescribed time, pay duties on the goods, or</p> <p>(b) where there is no person authorized under paragraph (6)(a) or subsection (7) to account for the goods, the importer or owner of the goods shall, within the prescribed time, account for the goods in the manner described in paragraph (1)(a) and shall, within the prescribed time, pay duties on the goods</p> <p>C328 - Courier did not acquire authorization before accounting for casual goods. C330 - Courier failed to meet accounting time limit. C331 - Courier failed to meet accounting time limit (consolidated B3).</p>

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<p><i>Customs Act 32.2(1)(a)</i></p>	<p>PART II IMPORTATION Correction to declaration of origin</p> <p>32.2 (1) An importer or owner of goods for which preferential tariff treatment under a free trade agreement has been claimed or any person authorized to account for those goods under paragraph 32(6)(a) or subsection 32(7) shall, within ninety days after the importer, owner or person has reason to believe that a declaration of origin for those goods made under this Act is incorrect,</p> <p style="padding-left: 40px;">(a) make a correction to the declaration of origin in the prescribed manner and in the prescribed form containing the prescribed information; and</p> <p>C080 - Importer failed to correct origin of goods (FTA) within 90 days.</p>
<p><i>Customs Act 32.2(1)(b)</i></p>	<p>PART II IMPORTATION Correction to declaration of origin</p> <p>32.2 (1) An importer or owner of goods for which preferential tariff treatment under a free trade agreement has been claimed or any person authorized to account for those goods under paragraph 32(6)(a) or subsection 32(7) shall, within ninety days after the importer, owner or person has reason to believe that a declaration of origin for those goods made under this Act is incorrect,</p> <p style="padding-left: 40px;">(b) pay any amount owing as duties as a result of the correction to the declaration of origin and any interest owing or that may become owing on that amount.</p> <p>C350 - Importer failed to pay duties as a result of a required correction. - FTA origin.</p>
<p><i>Customs Act 32.2(2)</i></p>	<p>PART II IMPORTATION Corrections to other declarations</p> <p>32.2 (2) Subject to regulations made under subsection (7), an importer or owner of goods or a person who is within a prescribed class of persons in relation to goods or is authorized under paragraph 32(6)(a) or subsection 32(7) to account for goods shall, within ninety days after the importer, owner or person has reason to believe that the declaration of origin (other than a declaration of origin referred to in subsection (1)), declaration of tariff classification or declaration of value for duty made under this Act for any of those goods is incorrect,</p> <p style="padding-left: 40px;">(a) make a correction to the declaration in the prescribed form and manner, with the prescribed information; and</p> <p style="padding-left: 40px;">(b) pay any amount owing as duties as a result of the correction to the declaration and any interest owing or that may become owing on that amount.</p> <p>C335 - Person failed to make required tariff corrections when using Tariff 98.01.</p>

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<p><i>Customs Act 32.2(2)(a)</i></p>	<p>PART II IMPORTATION Corrections to other declarations</p> <p>32.2 (2) Subject to regulations made under subsection (7), an importer or owner of goods or a person who is within a prescribed class of persons in relation to goods or is authorized under paragraph 32(6)(a) or subsection 32(7) to account for goods shall, within ninety days after the importer, owner or person has reason to believe that the declaration of origin (other than a declaration of origin referred to in subsection (1)), declaration of tariff classification or declaration of value for duty made under this Act for any of those goods is incorrect,</p> <p style="padding-left: 40px;">(a) make a correction to the declaration in the prescribed form and manner, with the prescribed information;</p> <p>C081 - Importer failed to correct origin of imported goods within 90 days. C082 - Importer failed to correct tariff classification within 90 days. C083 - Importer failed to correct value for duty within 90 days.</p>
<p><i>Customs Act 32.2(2)(b)</i></p>	<p>PART II IMPORTATION Corrections to other declarations</p> <p>32.2 (2) Subject to regulations made under subsection (7), an importer or owner of goods or a person who is within a prescribed class of persons in relation to goods or is authorized under paragraph 32(6)(a) or subsection 32(7) to account for goods shall, within ninety days after the importer, owner or person has reason to believe that the declaration of origin (other than a declaration of origin referred to in subsection (1)), declaration of tariff classification or declaration of value for duty made under this Act for any of those goods is incorrect,</p> <p style="padding-left: 40px;">(b) pay any amount owing as duties as a result of the correction to the declaration and any interest owing or that may become owing on that amount.</p> <p>C351 - Importer failed to pay duties as a result of a required correction. - Origin. C352 - Importer failed to pay duties as a result of a required correction. - Tariff. C353 - Importer failed to pay duties as a result of a required correction - Valuation.</p>
<p><i>Customs Act 33</i></p>	<p>PART II IMPORTATION Release prior to payment of duties</p> <p>33. (1) In prescribed circumstances, goods may be released prior to the payment of duties levied on them. (2) If goods are released under this section, the person who accounted for the goods under subsection 32(2) or (3) shall pay the duties levied on them within the prescribed time. (3) In subsection (2), "duties" does not include the duties levied under (a) subsection 21.1(1) of the <i>Customs Tariff</i>, if they are paid and collected in accordance with subsection 21.1(2) of that Act; or (b) subsections 21.2(1) and (2) of the <i>Customs Tariff</i>, if they are paid and collected in accordance with subsection 21.2(3) of that Act.</p> <p>C336 - Person failed to pay duties on accounted goods.</p>

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<p><i>Customs Act 35.01</i></p>	<p>PART II IMPORTATION Marking of goods – Requirement to comply with marking regulations</p> <p>35.01 No person shall import goods that are required to be marked by any regulations made under section 19 of the <i>Customs Tariff</i> unless the goods are marked in accordance with those regulations.</p> <p>C084 to C151 - Importer failed to mark the goods.</p>
<p><i>Customs Act 35.1</i></p>	<p>PART II IMPORTATION Origin of Goods – Proof of Origin</p> <p>35.1 Subject to any regulations made under subsection (4), proof of origin, in the prescribed form containing the prescribed information and containing or accompanied by the information, statements or proof required by any regulations made under subsection (4), shall be furnished in respect of all goods that are imported.</p> <p>C152 – Importer or owner of goods failed to furnish the proof of origin</p>
<p><i>Customs Act 40(1)</i></p>	<p>PART II IMPORTATION Records – Importer’s records</p> <p>40. (1) Every person who imports goods or causes goods to be imported for sale or for any industrial, occupational, commercial, institutional or other like use or any other use that may be prescribed shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records in respect of those goods in any manner and for any period of time that may be prescribed and shall, where an officer so requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records.</p> <p>C154 - Importer failed to keep records in prescribed manner. C155 - Importer failed to keep any records for imported goods. C156 - Importer failed to keep end-use records or certificates. C157 - Importer failed to provide records when requested. C158 - Person failed to answer truthfully questions about records. C224 - CSA importer failed to provide description of SIMA goods. C225 - Importer failed to keep prescribed SIMA records. C258 - CSA importer failed to maintain required audit trails. C298 - Importer failed to keep records of payment at designated place. C299 - Importer failed to keep any records of payment at designated place. C302 - Importer failed to keep disposal records at designated place. C303 - Importer failed to keep any disposal records at designated place. C306 - Importer failed to keep advanced ruling records at designated place. C310 - Importer failed to keep record of payment of duties for diverted goods.</p>

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<p><i>Customs Act 40(3)</i></p>	<p>PART II IMPORTATION Records – Requirement to keep records</p> <p>40. (3) The following persons shall keep at their place of business or at any other place that may be designated by the Minister the prescribed records with respect to the prescribed goods, in the manner and for the period that may be prescribed, and shall, where an officer requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records:</p> <ul style="list-style-type: none"> (a) a person who is granted a licence under section 24; (b) a person who receives goods authorized for delivery to the person's place of business in the circumstances set out in paragraph 32(2)(b); (c) a person who is authorized under paragraph 32(6)(a) or subsection 32(7) to account for goods; (d) a person who is granted a certificate under section 90 of the <i>Customs Tariff</i>, and (e) a person who is granted a licence under section 91 of that Act. <p>C159 - Person failed to keep records for prescribed time period. C160 - Person failed to keep any records for prescribed time period. C161 - Person failed to keep records where specified. C162 - Person failed to keep any records as specified. C163 - Person failed to provide records to officer. C164 - Person failed to answer truthfully concerning records.</p>
<p><i>Customs Act 43(2)</i></p>	<p>PART II IMPORTATION Production of Documents - Compliance</p> <p>43. (2) Any person who is required to provide any records, books, letters, accounts, invoices, statements or other documents or information under subsection (1) shall, notwithstanding any other law to the contrary but subject to subsection (3), do so as required.</p> <p>C166 - Person failed to provide any record at specified place and time.</p>
<p><i>Customs Act 80.2(2)(a)</i></p>	<p>PART IV ABATEMENTS AND REFUNDS - Excess to be repaid -- paragraph 74(1)(f)</p> <p>80.2 (2) If an abatement or refund is granted to a person under paragraph 74(1)(f) and the goods are sold or otherwise disposed of or are subsequently used in a manner that fails to comply with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the <i>Customs Tariff</i>, or under any regulations made under that Act in respect of a tariff item in that List, the person who was granted the refund or abatement shall, within ninety days after the failure to comply,</p> <ul style="list-style-type: none"> (a) report the failure to an officer at a customs office; <p>C168 - Person failed to report non-compliance with terms of List of Tariff Provisions.</p>

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<p><i>Customs Act 80.2(2)(b)</i></p>	<p>PART IV ABATEMENTS AND REFUNDS - Excess to be repaid -- paragraph 74(1)(f)</p> <p>80.2 (2) If an abatement or refund is granted to a person under paragraph 74(1)(f) and the goods are sold or otherwise disposed of or are subsequently used in a manner that fails to comply with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the <i>Customs Tariff</i>, or under any regulations made under that Act in respect of a tariff item in that List, the person who was granted the refund or abatement shall, within ninety days after the failure to comply,</p> <p style="padding-left: 40px;">(b) pay to Her Majesty in right of Canada any amount to which they are not entitled, together with any interest that was granted to the person under section 80 or 80.1 on that amount.</p> <p>C169 - Person failed to repay duties and interest not entitled to (for end use).</p>
<p><i>Customs Act 95(1)</i></p>	<p>PART V EXPORTATION Report</p> <p>95. (1) Subject to paragraph (2)(a), all goods that are exported shall be reported at such time and place and in such manner as may be prescribed.</p> <p>C170 - Exporter failed to report export of goods within the legislative timeframes, prior to export. C316 - Exporter failed to submit an export summary report. C317 - Exporter submitted written summary report for non-qualified goods. C341 - Exporter failed to report a shipment on an export summary report. C343 - Person failed to report in-bond cargo to Customs outbound. C345 - Exporter failed to report goods subject to export control prior to export. C368 - Carrier failed to report the conveyance in writing, prior to export.</p>
<p><i>Customs Act 95(3)(a)</i></p>	<p>PART V EXPORTATION Obligation to answer questions and present goods</p> <p>95. (3) Every person reporting goods under subsection (1) shall</p> <p style="padding-left: 40px;">(a) answer truthfully any question asked by an officer with respect to the goods;</p> <p>C189 - Person failed to answer truthfully about exported goods. C346 - Exporter failed to answer truthfully questions about goods subject to export control.</p>
<p><i>Customs Act 95(3)(b)</i></p>	<p>PART V EXPORTATION Obligation to answer questions and present goods</p> <p>95. (3) Every person reporting goods under subsection (1) shall</p> <p style="padding-left: 40px;">(b) where an officer so requests, present the goods to the officer, remove any covering from the goods, unload any conveyance or open any part thereof, or open or unpack any package or container that the officer wishes to examine.</p> <p>C190 - Person failed to open package or remove or present goods to be exported.</p>

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<p><i>Customs Act 96</i></p>	<p>PART V EXPORTATION Failure to report</p> <p>96. Where goods are reported under section 95 and not duly exported, the person who reported them shall forthwith report the failure to export them to an officer at a customs office.</p> <p>C192 - Person failed to report goods not exported.</p>
<p><i>Customs Act 97.1(2)</i></p>	<p>PART V EXPORTATION Provision of copy of Certificate of Origin</p> <p>97.1 (2) Every exporter or producer of goods who, for the purpose of enabling any person to comply with the applicable laws relating to customs of a free trade partner, completes and signs a certificate in accordance with subsection (1) shall, at the request of an officer, provide the officer with a copy of the certificate.</p> <p>C193 - Exporter failed to provide copy of certificate origin.</p>
<p><i>Customs Act 97.1(3)</i></p>	<p>PART V EXPORTATION Notification of correct information</p> <p>97.1 (3) A person who has completed and signed a certificate in accordance with subsection (1) and who has reason to believe that it contains incorrect information shall immediately notify all persons to whom the certificate was given of the correct information.</p> <p>C194 - Person failed to advise of incorrect information on certificate origin.</p>
<p><i>Customs Act 97.2(1)</i></p>	<p>PART V EXPORTATION Exporters' or producers' records</p> <p>97.2 (1) Every person who exports goods or causes them to be exported for sale or for any industrial, occupational, commercial, institutional or other like use or any other use that may be prescribed, and every other person who has completed and signed a certificate in accordance with subsection 97.1(1), shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records in respect of those goods in the manner and for the period that may be prescribed and shall, if an officer requests, make them available to the officer, within the time specified by the officer, and answer any questions asked by the officer in respect of the records.</p> <p>C195 - Exporter failed to keep records as prescribed. C318 - Exporter failed to make records available to officer within time specified. C319 - Exporter failed to truthfully answer questions asked by an officer.</p>

Legal Authorities with Associated AMPS Contraventions

<p><i>Customs Act</i> 107.1(1) & (2)</p>	<p>Part VI Enforcement – Disclosure of Information</p> <p>107.1(1) The Minister may, under prescribed circumstances and conditions, require any prescribed person or prescribed class of persons to provide, or provide access to, prescribed information about any person on board a conveyance in advance of the arrival of the conveyance in Canada or within a reasonable time after that arrival.</p> <p>107.1(2) Any person who is required under subsection (1) to provide, or provide access to, prescribed information shall do so despite any restriction under the Aeronautics Act on the disclosure of such information.</p> <p>C354 – 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.</p> <p>C355 – 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.</p>
<p><i>Customs Tariff</i> 114(1)</p>	<p>PART 3 DUTIES RELIEF, DIVISION 4 ADDITIONAL RELIEF Overpayment of refund or drawback</p> <p>114. (1) If a refund or drawback is granted under section 110 or 113 to a person who is not eligible for the refund or drawback or in an amount exceeding the amount for which the person is eligible, that person shall pay to Her Majesty in right of Canada, on the day that the refund or drawback is received,</p> <p style="padding-left: 40px;">(a) any amount for which the person is not eligible; and</p> <p style="padding-left: 40px;">(b) any interest granted under section 127 on the amount referred to in paragraph (a).</p> <p>C320 - Person failed to repay refund/drawback/interest granted in error.</p>
<p><i>Customs Tariff</i> 118(1)(a)</p>	<p>PART 3 DUTIES RELIEF, DIVISION 5 GENERAL Failure to comply with conditions</p> <p>118. (1) If relief from, or remission of, duties is granted under this Act, other than under section 92, or if remission of duties is granted under section 23 of the <i>Financial Administration Act</i> and a condition to which the relief or remission is subject is not complied with, the person who did not comply with the condition shall, within 90 days or such other period as may be prescribed after the day of the failure to comply,</p> <p style="padding-left: 40px;">(a) report the failure to comply to an officer at a customs office;</p> <p>C214 - Person failed to report non-compliance with term/condition of duty relief or remission order.</p>

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<p><i>Customs Tariff</i> 118(1)(b)</p>	<p>PART 3 DUTIES RELIEF, DIVISION 5 GENERAL Failure to comply with conditions</p> <p>118. (1) If relief from, or remission of, duties is granted under this Act, other than under section 92, or if remission of duties is granted under section 23 of the <i>Financial Administration Act</i> and a condition to which the relief or remission is subject is not complied with, the person who did not comply with the condition shall, within 90 days or such other period as may be prescribed after the day of the failure to comply,</p> <p style="padding-left: 40px;">(b) pay to Her Majesty in right of Canada an amount equal to the amount of the duties in respect of which the relief or remission was granted, unless that person can provide evidence satisfactory to the Minister of National Revenue that</p> <p style="padding-left: 80px;">(i) at the time of the failure to comply with the condition, a refund or drawback would otherwise have been granted if duties had been paid, or</p> <p style="padding-left: 80px;">(ii) the goods in respect of which the relief or remission was granted qualify in some other manner for relief or remission under this Act or the <i>Financial Administration Act</i>.</p> <p>C215 - Person failed to repay duties relief not entitled to.</p>
<p><i>Customs Tariff</i> 118(2)(a)</p>	<p>PART 3 DUTIES RELIEF, DIVISION 5 GENERAL Diversions</p> <p>118. (2) If a drawback has been granted of duties paid in respect of imported goods by reason of a deemed exportation under subsection 89(3), the goods are not subsequently exported and the goods are diverted to a use other than a use set out in that subsection, the person who diverted the goods shall, within 90 days after the day of the diversion,</p> <p style="padding-left: 40px;">(a) report the diversion to an officer at a customs office;</p> <p>C216 - Person failed to report diverted goods within 90 days.</p>
<p><i>Customs Tariff</i> 118(2)(b)</p>	<p>PART 3 DUTIES RELIEF, DIVISION 5 GENERAL Diversions</p> <p>118. (2) If a drawback has been granted of duties paid in respect of imported goods by reason of a deemed exportation under subsection 89(3), the goods are not subsequently exported and the goods are diverted to a use other than a use set out in that subsection, the person who diverted the goods shall, within 90 days after the day of the diversion,</p> <p style="padding-left: 40px;">(b) pay the amount of the drawback and the amount of any interest granted on the drawback under section 127</p> <p>C217 - Person failed to pay drawback and interest not entitled to (for diversion).</p>
<p><i>Customs Tariff</i> 121(1)</p>	<p>PART 3 DUTIES RELIEF, DIVISION 5 GENERAL Relief reduced by value of by-product</p> <p>121. (1) If relief from payment of duties is granted in respect of goods under section 89 and the goods enter into a process that produces a by-product in respect of which relief could not have been granted, the processor shall, within 90 days after production of the by-product, pay to Her Majesty in right of Canada an amount that bears the same proportion to the amount of the relief as the value of the by-product bears to the total value of the products produced from the processing of the goods.</p> <p>C218 - Person failed to pay ineligible duties relieved for by-products.</p>

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<p><i>Customs Tariff 122 (1)</i></p>	<p>PART 3 DUTIES RELIEF, DIVISION 5 GENERAL Relief reduced by value of merchantable scrap or waste</p> <p>122. (1) If goods in respect of which relief is granted under section 89 enter into a process that produces merchantable scrap or waste in respect of which the relief could not have been granted, the processor shall, within 90 days after the production of the scrap or waste, pay to Her Majesty in right of Canada an amount equal to the product obtained by multiplying the value of the merchantable scrap or waste by the rate of customs duty that applies, at the time that the scrap or waste was produced, to merchantable scrap or waste of the same kind.</p> <p>C221 - Person failed to pay ineligible duties relieved, for scrap or waste.</p>
<p>BY REGULATION</p>	
<p><i>Accounting for Imported Goods and Payment of Duties Regulations 4</i></p>	<p>PART I ACCOUNTING FOR AND RELEASE OF GOODS UNDER SECTION 32, 33 OR 35 OF THE ACT</p> <p>General Manner of Accounting</p> <p>4. Every person who accounts for goods under subsection 32(1), (3) or (5) of the Act or who makes an interim accounting in respect of goods under subsection 32(2) of the Act shall provide, at the time of accounting and before the goods are released, if the goods have not been released before that time, every certificate, licence, permit or other document and any information that is required to be provided under the Act or these Regulations or under any other Act of Parliament or regulations made pursuant thereto that prohibits, controls or regulates the importation of goods.</p> <p>C071 - Person failed to provide permit/certificate or information before goods released.</p>

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Customs Bonded Warehouses
Regulations 11 and 12

PART II OPERATION OF BONDED WAREHOUSES Facilities, Equipment and Personnel

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

(a) such facilities, equipment and personnel as are sufficient to control access to the bonded warehouse premises and provide secure storage of the goods in it, including

(i) doors and other building components of sturdy construction,

(ii) secure locks on doors and windows,

(iii) signs that indicate the security requirements applicable to the premises, and

(iv) where the bonded warehouse will be used for the storage of designated goods, such additional facilities and equipment as may be required to ensure the secure storage of those goods;

(b) adequate space for the examination of goods by officers;

(c) the personnel and equipment necessary to ensure that the goods to be examined by an officer are made available to the officer for examination; and

(d) the personnel necessary to furnish information, for audit purposes, to an officer with respect to the bonded warehouse operations and inventory system.

(2) Where a bonded warehouse forms only part of a building, the licensee shall, if so requested by the chief officer of customs, keep the bonded warehouse separate from the remainder of the building by a partition or other structure.

Operation and Maintenance Standards

12. (1) Every licensee shall ensure that the goods received in the bonded warehouse are

(a) stored safely and securely in the area designated for that purpose in the plan referred to in subsection 3(2); and

(b) identified in such a manner so as to enable an officer to locate the goods and check them against the appropriate documentation.

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

(3) Every licensee of a bonded warehouse shall have in place

(a) procedures to maintain the security of, and restrict access to, the bonded warehouse; and

(b) procedures to ensure that personnel working in the bonded warehouse are aware of and follow the procedures referred to in paragraph (a).

(4) A bonded warehouse may be locked and sealed by an officer where the chief officer of customs requests that the bonded warehouse be locked and sealed, for the purpose of verifying the goods received or the warehouse documentation.

C196 - Bonded warehouse licensee/operator failed to ensure safety and security of goods.

C197 - Bonded warehouse licensee or operator failed to comply with terms and conditions.

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<p><i>Customs Bonded Warehouses Regulations 12 (2)</i></p>	<p>PART II OPERATION OF BONDED WAREHOUSES Operation and Maintenance Standards</p> <p>12. (2) No person, other than the licensee, an employee of the licensee or an employee of a carrier engaged in the delivery of goods to or the removal of goods from the bonded warehouse, shall enter any place in it where goods are stored, without the written authorization or the attendance of an officer.</p> <p>C198 - Bonded warehouse licensee/operator allowed unauthorized persons access.</p>
<p><i>Customs Bonded Warehouses Regulations 13</i></p>	<p>PART II OPERATION OF BONDED WAREHOUSES Restrictions on goods</p> <p>13. No licensee shall receive in or transfer from a bonded warehouse in a province intoxicating liquor unless the licensee has obtained written approval to receive or transfer the intoxicating liquor from the board, commission or agency authorized by the laws of that province to sell or authorize the sale of intoxicating liquor in that province.</p> <p>C199 - Bonded warehouse licensee/operator received/transferred liquor without authorization.</p>
<p><i>Customs Bonded Warehouses Regulations 14</i></p> <p style="text-align: center;">DO NOT USE Legislative changes have occurred requiring system changes. Work in Progress.</p>	<p>PART II OPERATION OF BONDED WAREHOUSES Restrictions on Goods</p> <p>14. No licensee shall receive the following domestic products into a bonded warehouse:</p> <ul style="list-style-type: none"> (a) cigars; (b) packaged raw leaf tobacco; (c) manufactured tobacco that is not stamped; (d) non-duty paid packaged or bulk spirits; (e) non-duty paid packaged or bulk wine; and (f) non-duty paid specially denatured alcohol. SOR/2003-241, s. 4. <p>C200 - Bonded warehouse licensee/operator received unauthorized imported tobacco products.</p>
<p><i>Customs Bonded Warehouses Regulations 15</i></p>	<p>PART II OPERATION OF BONDED WAREHOUSES Restrictions on Goods</p> <p>15. No licensee shall receive into or remove from a bonded warehouse, imported tobacco products, or imported packaged spirits or wine, unless they are to be removed from the warehouse for sale to a foreign diplomat in Canada, export from Canada, sale to a duty free shop or use as ships' stores and, in the case of spirits or wine, supply to an air carrier that is licensed under section 69 or 73 of the <i>Canada Transportation Act</i> to operate an international service within the meaning of subsection 55(1) of that Act. SOR/2003-241, s. 4</p> <p>C201 - Bonded warehouse licensee/operator removed unauthorized imported tobacco products.</p>

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<p><i>Customs Bonded Warehouses Regulations 16(1)</i></p> <p style="text-align: center;">DO NOT USE Legislative changes have occurred requiring system changes. Work in Progress.</p>	<p>PART II OPERATION OF BONDED WAREHOUSES Restrictions on Goods</p> <p>16. No licensee shall receive the following imported products into a bonded warehouse, unless they are to be removed from the warehouse for export from Canada:</p> <ul style="list-style-type: none"> (a) bulk spirits; (b) bulk wine; and (c) specially denatured alcohol. SOR/2003-241, s. 4. <p>C202 - Bonded warehouse licensee received unauthorized domestic tobacco products.</p>
<p><i>Customs Bonded Warehouses Regulations 16(2)</i></p> <p style="text-align: center;">DO NOT USE Legislative changes have occurred requiring system changes. Work in Progress.</p>	<p>PART II OPERATION OF BONDED WAREHOUSES</p> <p>16. No licensee shall receive the following imported products into a bonded warehouse, unless they are to be removed from the warehouse for export from Canada:</p> <ul style="list-style-type: none"> (a) bulk spirits; (b) bulk wine; and (c) specially denatured alcohol. SOR/2003-241, s. 4. <p>C203 - Person (bonded warehouse) removed unauthorized domestic tobacco products.</p>
<p><i>Customs Bonded Warehouses Regulations 17</i></p>	<p>PART II OPERATION OF BONDED WAREHOUSES Receipt of Goods</p> <p>17. Every licensee shall</p> <ul style="list-style-type: none"> (a) acknowledge receipt of imported goods into the bonded warehouse in respect of which their licence was issued by endorsing <ul style="list-style-type: none"> (i) the transportation document presented to the licensee by the carrier, and (ii) the form that is referred to in subsection 19(2) of the <i>Customs Act</i> and is presented to the licensee by the importer or owner of the goods; and (b) acknowledge the receipt of any other goods that have been received in the bonded warehouse by completing the delivery document in the manner described in the prescribed form. <p>C204 - Bonded warehouse licensee failed to acknowledge receipt of goods as prescribed.</p>

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<p><i>Customs Bonded Warehouses Regulations 20</i></p>	<p>PART II OPERATION OF BONDED WAREHOUSES Manipulation, Alteration and Combination of Goods</p> <p>20. Every licensee shall ensure that goods are not manipulated, altered or combined with other goods while in the bonded warehouse except for the purpose of or in the course of</p> <ul style="list-style-type: none"> (a) disassembling or reassembling goods that have been assembled or disassembled for packing, handling or transportation; (b) displaying; (c) inspecting; (d) marking, labelling, tagging or ticketing; (e) packing, unpacking, packaging or repackaging; (f) removing from the warehouse, for the sole purpose of soliciting orders for goods or services, a small quantity of material, or a portion, a piece or an individual object, that represents the goods; (g) storing; (h) testing; or (i) any of the following that do not materially alter the characteristics of the goods: <ul style="list-style-type: none"> (i) cleaning, (ii) complying with any applicable law of Canada or of a province, (iii) diluting, (iv) normal maintenance and servicing, (v) preserving, (vi) separating defective goods from prime quality goods, (vii) sorting or grading, and (viii) trimming, filing, slitting or cutting. SOR/2002-130, s. 4. <p>C210 - Person (bonded warehouse) altered/manipulated/combined goods in manner not prescribed.</p>
<p><i>Customs Brokers Licensing Regulations 14(b)(i)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <ul style="list-style-type: none"> (b) immediately notify in writing the chief officer of customs of any change <ul style="list-style-type: none"> (i) in the address of a business office at which he transacts business as a customs broker, <p>C260 - Broker failed to notify of changes to business address.</p>

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<p><i>Customs Brokers Licensing Regulations 14(b)(ii)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <p style="padding-left: 40px;">(b) immediately notify in writing the chief officer of customs of any change</p> <p style="padding-left: 80px;">(ii) in the legal or business name of the partnership or the corporation, where the customs broker is a partnership or a corporation,</p> <p>C261 - Broker failed to notify of changes to business name.</p>
<p><i>Customs Brokers Licensing Regulations 14(b)(iii)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <p style="padding-left: 40px;">(b) immediately notify in writing the chief officer of customs of any change</p> <p style="padding-left: 80px;">(iii) in the membership of the partnership, where the customs broker is a partnership,</p> <p>C262 - Broker failed to notify of changes to members of partnership.</p>
<p><i>Customs Brokers Licensing Regulations 14(b)(iv)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <p style="padding-left: 40px;">(b) immediately notify in writing the chief officer of customs of any change</p> <p style="padding-left: 80px;">(iv) in the officers or directors of the corporation, where the customs broker is a corporation,</p> <p>C263 - Broker failed to notify of changes to officers/directors of corporation.</p>
<p><i>Customs Brokers Licensing Regulations 14(b)(vi)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <p style="padding-left: 40px;">(b) immediately notify in writing the chief officer of customs of any change</p> <p style="padding-left: 80px;">(vi) in the ownership of the business or corporation, where the customs broker is an individual or corporation,</p> <p>C265 - Broker failed to notify of changes in ownership of corporation.</p>

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<p><i>Customs Brokers Licensing Regulations 14(b)(vii)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <p style="padding-left: 40px;">(b) immediately notify in writing the chief officer of customs of any change</p> <p style="padding-left: 80px;">(vii) in the individuals meeting the knowledge requirement determined in accordance with section 4 or 6 who are employed on a full-time basis by the holder of the licence;</p> <p>C266 - Broker failed to notify of changes to persons (knowledge requirements).</p>
<p><i>Customs Brokers Licensing Regulations 14(c)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <p style="padding-left: 40px;">(c) furnish to the importer or exporter, in respect of each transaction made on their behalf, a copy of the customs accounting documents bearing the customs accounting number and official customs stamp, and a copy of the information transmitted by electronic means to the Canada Customs and Revenue Agency;</p> <p>C014 - Broker failed to provide importer or exporter with copy of documents.</p>
<p><i>Customs Brokers Licensing Regulations 14(d)(i)(ii)</i></p>	<p>Transaction of Business as a Customs Broker</p> <p>14. Every customs broker shall</p> <p style="padding-left: 40px;">(d) promptly account to a client importer or exporter for funds received</p> <p style="padding-left: 80px;">(i) for the client from the Receiver General for Canada, and</p> <p style="padding-left: 80px;">(ii) from the client in excess of the duties or other charges payable in respect of the client's business with the Canada Customs and Revenue Agency. SOR/90-121, s. 2(F); SOR/98-236, s. 2; SOR/2002-149, ss. 6, 10, 11.</p> <p>C267 - Broker failed to account to client for funds owed or refunded.</p>
<p><i>Customs Brokers Licensing Regulations 17(1)(a)</i></p>	<p>Records</p> <p>17. (1) Every customs broker shall keep the following information:</p> <p style="padding-left: 40px;">(a) records and books of account indicating all financial transactions made while transacting business as a customs broker;</p> <p>C269 - Broker failed to keep records covering all financial transactions.</p>

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<p><i>Customs Brokers Licensing Regulations 17(1)(b)</i></p>	<p>Records</p> <p>17. (1) Every customs broker shall keep the following information:</p> <p style="padding-left: 40px;">(b) a copy of each customs accounting document made while transacting business as a customs broker and copies of all supporting documents, and a copy of the information transmitted by electronic means to the Canada Customs and Revenue Agency while transacting business as a customs broker;</p> <p>C270 - Broker failed to keep appropriate accounting and supporting documents.</p>
<p><i>Customs Brokers Licensing Regulations 17(1)(c)</i></p>	<p>Records</p> <p>17. (1) Every customs broker shall keep the following information:</p> <p style="padding-left: 40px;">(c) copies of all correspondence, bills, accounts, statements and other papers received or prepared by the customs broker that relate to the transaction of business as a customs broker;</p> <p>C271 - Broker failed to keep copies of all documents relating to his business.</p>
<p><i>Customs Brokers Licensing Regulations 17(1)(d)</i></p>	<p>Records</p> <p>17. (1) Every customs broker shall keep the following information:</p> <p style="padding-left: 40px;">(d) separately, all of the records, books of account and copies referred to in paragraphs (a) to (c) relating to business transacted under paragraph 13(1)(c).</p> <p>C272 - A broker failed to keep separately copies of the records and books of account relating to business as a broker and sub-agent.</p>

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<p><i>Customs Sufferance Warehouses Regulations 11(1)</i></p>	<p>PART II OPERATION OF A SUFFERANCE WAREHOUSE Facilities, Equipment and Personnel</p> <p>11. (1) Every licensee shall provide, at the sufferance warehouse in respect of which his licence was issued</p> <ul style="list-style-type: none"> (a) washroom facilities and offices for the use of officers, and the heat, light and cleaning services necessary for those facilities and offices, where so requested by the chief officer of customs; (b) adequate space for the examination of imported goods by officers; (c) the personnel and equipment necessary to ensure that the goods to be examined by an officer are made available to the officer for examination; (d) a detention compound or parking area for the storage of imported goods that are held in a conveyance, where so requested by the chief officer of customs; and (e) facilities, equipment and personnel sufficient to control access to the sufferance warehouse and provide secure storage of the goods stored in it, including <ul style="list-style-type: none"> (i) doors and other building components of sturdy construction, (ii) secure locks on doors and windows, (iii) signs that indicate the security requirements applicable to the premises, and (iv) where the sufferance warehouse will be used for the storage of designated goods, such additional facilities and equipment as may be required to ensure the secure storage of those goods. <p>C060 - Sufferance warehouse licensee failed to provide facilities/equipment/personnel control access.</p>
<p><i>Customs Sufferance Warehouses Regulations 12(1)</i></p>	<p>PART II OPERATION OF A SUFFERANCE WAREHOUSE Operation and Maintenance Standards</p> <p>12. (1) Every licensee shall ensure that the goods received in the sufferance warehouse are stored safely and securely in the area designated for that purpose in the plan referred to in subsection 3(2).</p> <p>C048 - Sufferance warehouse licensee failed to ensure safe storage of goods.</p>
<p><i>Customs Sufferance Warehouses Regulations 12(2)</i></p>	<p>PART II OPERATION OF A SUFFERANCE WAREHOUSE Operation and Maintenance Standards</p> <p>12. (2) No person, other than the licensee, an employee of the licensee or an employee of a carrier engaged in the delivery of goods to or the removal of goods from the sufferance warehouse, shall enter any place in it where goods are stored, without the written authorization or the attendance of an officer.</p> <p>C049 - Sufferance warehouse licensee allowed access to unauthorized persons.</p>

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<p><i>Customs Sufferance Warehouses Regulations 12(3)</i></p>	<p>PART II OPERATION OF A SUFFERANCE WAREHOUSE Operation and Maintenance Standards</p> <p>12. (3) Every licensee shall have in place</p> <p>(a) procedures to maintain the security of, and restrict access to, the sufferance warehouse; and</p> <p>(b) procedures to ensure that personnel working in the sufferance warehouse are aware of and follow the procedures referred to in paragraph (a). SOR/96-38, s. 5.</p> <p>C050 - Sufferance warehouse licensee failed to maintain security procedures.</p>
<p><i>Customs Sufferance Warehouses Regulations 14</i></p>	<p>PART II OPERATION OF A SUFFERANCE WAREHOUSE Receipt and Refusal of Goods</p> <p>14. Every licensee shall acknowledge the receipt of goods in the sufferance warehouse by</p> <p>(a) endorsing the bill of lading, way-bill or other similar transportation document presented to him by the carrier;</p> <p>(b) endorsing the customs document on which the goods were reported under the <i>Reporting of Imported Goods Regulations</i>; or</p> <p>(c) issuing a transfer document to the carrier.</p> <p>C058 - Sufferance warehouse licensee failed to acknowledge receipt of goods.</p>
<p><i>Customs Sufferance Warehouses Regulations 15(5)</i></p>	<p>PART II OPERATION OF A SUFFERANCE WAREHOUSE Time Limits</p> <p>15. (5) Every licensee shall provide the Department with a list of all goods not removed from the sufferance warehouse within the time limit prescribed in subsection (1), (2), (3) or (4), as the case may be, on the first business day following the end of that period. SOR/95-519, s. 4; SOR/96-38, s. 6; SOR/96-152, s. 4.</p> <p>C063 - Sufferance warehouse licensee failed to provide list of goods not removed from warehouse.</p>
<p><i>Customs Sufferance Warehouses Regulations 17</i></p>	<p>PART II OPERATION OF A SUFFERANCE WAREHOUSE Alteration of Goods</p> <p>17. Every licensee shall ensure that goods are manipulated, unpacked, packed, altered or combined with other goods while in a sufferance warehouse only for the purpose of</p> <p>(a) stamping or marking the goods, where those goods consist of manufactured tobacco and cigars that are placed in the sufferance warehouse in accordance with section 204 of the <i>Excise Act</i>; or</p> <p>(b) marking the goods, where those goods consist of goods in respect of which any regulations made under paragraph 19(1)(a) of the <i>Customs Tariff</i> apply. SOR/88-85; SOR/96-152, s. 5; SOR/98-53, s. 9; SOR/2002-131, s. 1.</p> <p>C059 - Person altered or manipulated goods in a sufferance warehouse.</p>

Legal Authorities with Associated AMPS Contraventions

<p><i>Duty Free Shop Regulations</i> 14(a)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Facilities, Services and Standards</p> <p>14. Every licensee shall ensure that</p> <p>(a) the goods received in the duty free shop are stored and marked in such a manner that</p> <p style="padding-left: 40px;">(i) those goods may be readily identified and checked against the licensee's records of inventory and, in the case of imported goods, against the relevant customs accounting documents, and</p> <p style="padding-left: 40px;">(ii) domestic goods may be readily distinguished from imported goods;</p> <p>C051 - DFS licensee failed to ensure goods are stored and marked as prescribed.</p>
<p><i>Duty Free Shop Regulations</i> 14(b)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Facilities, Services and Standards</p> <p>14. Every licensee shall ensure that</p> <p>(b) the goods received in the duty free shop are held in an area designated by the chief officer of customs until, in the case of imported goods, those goods have been accounted for under the Act or, in the case of domestic goods, those goods have been approved by an officer for entry into the licensee's inventory;</p> <p>C052 - DFS licensee failed to store goods in designated area prior to accounting.</p>
<p><i>Duty Free Shop Regulations</i> 14(c)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Facilities, Services and Standards</p> <p>14. Every licensee shall ensure that</p> <p>(c) the duty free shop may be locked and sealed by an officer where the chief officer of customs requests that the duty free shop be locked and sealed, for the purpose of enabling an officer to check the goods therein against the licensee's records of inventory;</p> <p>C053 - DFS licensee failed to ensure premises were locked and sealed.</p>
<p><i>Duty Free Shop Regulations</i> 14(e)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Facilities, Services and Standards</p> <p>14. Every licensee shall ensure that</p> <p>(e) the duty free shop is kept suitable for the safekeeping of the goods stored therein.</p> <p>C054 - DFS licensee failed to ensure premises suitable for safekeeping of goods.</p>

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<p><i>Duty Free Shop Regulations</i> 16(1)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Receipt of Goods</p> <p>16. (1) Every licensee shall, on the arrival of goods at the duty free shop in respect of which his licence was issued,</p> <p>(a) acknowledge the receipt of the goods by</p> <p style="padding-left: 40px;">(i) endorsing the bill of lading, way-bill or other similar transportation document presented to him by the carrier, or</p> <p style="padding-left: 40px;">(ii) endorsing the document by which the licensee accounts for inventory; and</p> <p>(b) immediately notify the chief officer of customs of the receipt of the goods.</p> <p>C055 - DFS licensee failed to acknowledge receipt of goods in DF shop. C056 - DFS licensee failed to immediately notify Customs of receipt of goods.</p>
<p><i>Duty Free Shop Regulations</i> 16(2)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Receipt of Goods</p> <p>16. (2) Before any goods are taken into a duty free shop, the licensee shall present to the chief officer of customs any documents required to be presented to him under the Act or any regulations made pursuant thereto.</p> <p>C057 - DFS licensee failed to present documents prior to accepting goods.</p>
<p><i>Duty Free Shop Regulations</i> 17(a)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Provision of information</p> <p>17. Every licensee shall provide to the chief officer of customs</p> <p>(a) a summary of monthly sales and remittance of fees, 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;</p> <p>C061 - DFS licensee failed to provide a monthly summary of sales as prescribed.</p>
<p><i>Duty Free Shop Regulations</i> 17(b)</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Provision of information</p> <p>17. Every licensee shall provide to the chief officer of customs</p> <p>(b) 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 is made. SOR/95-519, s. 5; SOR/96-37, s. 1.</p> <p>C062 - DFS licensee failed to provide an annual report.</p>
<p><i>Duty Free Shop Regulations</i> 19</p>	<p>PART II OPERATION OF DUTY FREE SHOPS Transfer of Ownership of Goods</p> <p>19. No licensee shall sell, give or in any other manner convey any tobacco product to a person under the age of eighteen years. SOR/95-519, s. 5.</p> <p>C064 - DFS licensee sold, gave or conveyed tobacco to person under 18.</p>

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<p><i>Persons Authorized to Account for Casual Goods Regulations 10</i></p>	<p>Notification of Changes</p> <p>10. Every authorized person shall, within two weeks after the change, notify in writing the Minister or a designated officer of any change in</p> <ul style="list-style-type: none"> (a) the address of that authorized person's business office; (b) that authorized person's legal or business name; or (c) the ownership of the business. <p>C277 - Person failed to provide change of address of business (courier).</p>
<p><i>Persons Authorized to Account for Casual Goods Regulations 10(b)</i></p>	<p>Notification of Changes</p> <p>10. Every authorized person shall, within two weeks after the change, notify in writing the Minister or a designated officer of any change in</p> <ul style="list-style-type: none"> (b) that authorized person's legal or business name; or <p>C278 - Person failed to provide change of business name as prescribed (courier).</p>
<p><i>Persons Authorized to Account for Casual Goods Regulations 10(c)</i></p>	<p>Notification of Changes</p> <p>10. Every authorized person shall, within two weeks after the change, notify in writing the Minister or a designated officer of any change in</p> <ul style="list-style-type: none"> (c) the ownership of the business. <p>C279 - Person failed to provide change of ownership of business (courier).</p>
<p><i>Reporting of Exported Goods Regulations 5</i></p>	<p>Manner of Reporting</p> <p>5. For the purposes of these Regulations, the exporter of goods shall provide to the chief officer of customs on or before the day of exportation any information and all certificates, licences, permits or other documents relating to the goods that are required under the Act or any other Act of Parliament, or under any regulations made pursuant thereto, that prohibit, control or regulate the exportation of goods.</p> <p>C315 - Exporter failed to provide any export permit required. C362 - Exporter failed to indicate the GEP number.</p>
<p><i>Ships' Stores Regulations 4</i></p>	<p>Sealing Requirements</p> <p>4. When a ship arrives at a Canadian port, the master of the ship shall place alcohol, tobacco and other goods for sale on board the ship under lock or seal, and shall keep them there while the ship is in the port, except where otherwise authorized by an officer.</p> <p>C207 - Master of ship failed to secure alcohol and tobacco under seal (marine).</p>

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<p><i>Ships' Stores Regulations 5(1) and (2)</i></p>	<p>Sealing Requirements</p> <p>5. (1) Subject to subsection (2), when an international aircraft is on the ground, the carrier shall ensure that bar-boxes on board are sealed.</p> <p>(2) Seals on bar-boxes on an international aircraft may be broken when passengers begin boarding and, provided that no domestic passengers are carried, may remain unsealed where the aircraft is progressively boarded at more than one airport in Canada.</p> <p>C208 - Carrier failed to seal bar-boxes while on the ground (air).</p>
<p><i>Transportation of Goods Regulations 4(1)</i></p>	<p>Conditions Under Which Goods May be Transported</p> <p>4. (1) If, as the result of an accident or other unforeseen event occurring in the course of transporting goods,</p> <p>(a) a seal is damaged or broken,</p> <p>(b) a container or conveyance is damaged or disabled and to preserve the goods they must be removed therefrom, or</p> <p>(c) a conveyance is damaged or disabled and can no longer be used to transport the goods,</p> <p>the person transporting the goods shall forthwith report the accident or event, as the case may be, to the chief officer of customs for the area or place in which the accident or event occurred or the damage, break or disablement was discovered or to the nearest detachment of the Royal Canadian Mounted Police.</p> <p>C039 - Transporter failed to report broken or damaged seal.</p> <p>C040 - Transporter failed to report damaged conveyance or removal of goods therefrom.</p>