

Memorandum D17-1-11

Ottawa, December 7, 2001

SUBJECT

PRIVATE PRINTING POLICY AND PROCEDURES

This Memorandum outlines the conditions under which the private printing of accounting, adjustment, and export documents is authorized and explains the procedures to obtain approval for private printing.

GUIDELINES AND GENERAL INFORMATION

Conditions for Privately Printing Customs Forms

1. Accounting, adjustment, and export documents may be privately printed provided approval is obtained in advance from the Canada Customs and Revenue Agency (CCRA).
2. Privately printed forms must remain in the same format as CCRA printings (same dimensions and layout). Minor deviations may be permitted, as long as they do not adversely affect the functions of the CCRA or Statistics Canada. Such deviations usually relate to user identification. As a general rule, privately printed forms should be printed in the same colour as the CCRA version. However, the CCRA recognizes that laser printers may be used to prepare forms and print the data. In particular, the CCRA accepts Form B3, *Canada Customs Coding Form*, and Form B2, *Canada Customs – Adjustment Request*, in black ink on white paper.
3. The format of Form B13A, *Export Declaration*, is based on the layout key of the Economic Commission for Europe (ECE), enabling it to be produced with other ECE-aligned forms in a one-run printing operation. Since the CCRA has adopted this international standard for this form, requests to deviate from this format must be submitted to the CCRA for approval with a satisfactory explanation, as outlined in paragraph 10.
4. Import accounting Form B3 printed in multi-part sets may show copy designations if the importer/broker chooses. If designations are used, they must conform to the following:
 - (a) Original – Customs Office Copy,
 - (b) Copy 2 – Statistical Copy,
 - (c) Copy 3 – Warehouse Control Copy (if applicable),
 - (d) Copy 4 – Warehouse Operator’s Copy (if applicable), and
 - (e) Copy 5 – Receipt Copy (accepted only at non-terminal offices).
5. Adjustment request Form B2 printed in multi-part sets may show copy designations if the importer/broker chooses. If designations are used, they must conform to the following:
 - (a) Original – Customs Office Copy,
 - (b) Copy 2 – Security Copy, and
 - (c) Copy 3 – Receipt Copy.

6. In certain instances, copies of documents used for billing contain a statement or request for reimbursement of duties and taxes paid to customs on behalf of a client. Customs has no objection to the use of statements or requests that are similar to “Duties and/or taxes have been paid to customs on your behalf; please remit promptly.”
7. If billing documents have been designed to include such statements or requests for reimbursement, they must appear on the proofs sent to the CCRA for approval.
8. Information relating to a company’s imports or exports may be preprinted on privately printed forms only if the information relates to all of the company’s imports or exports. If this preprinted information relating to imports or exports appears on these forms, the same information must appear on the proofs the company submits to the CCRA for approval as outlined in paragraph 10.
9. A company may overprint information such as the firm’s name and other constant factors on the import, adjustment, and export forms supplied without charge by the CCRA as long as the information applies to all of the company’s declarations. Under no circumstances are certificates, classification numbers, and other such information relating to specific commodities or conditions to be overprinted on CCRA forms. If a company decides to overprint on the CCRA forms, the proofs with all the information to be overprinted must be submitted to the CCRA for approval as outlined in paragraph 10.

Procedures Relating to Approval of Privately Printed Customs Forms

10. Requests for approval for the private printing of import, adjustment, or export forms, along with proofs in duplicate, should be submitted to:

Forms Management Division
Publishing Directorate
Canada Customs and Revenue Agency
Albion Tower
25 Nicholas Street
Ottawa ON K1A 0L5

11. Forms Management Division staff will contact the CCRA program area responsible for the form to make sure the requests meet the required information standards.
12. Proofs that contain deviations from the CCRA format must be accompanied by a satisfactory explanation for the exceptions to receive proper consideration for approval.
13. Approved forms are assigned an approval number. The CCRA will keep one proof and return the other to the originator.
14. The approval number, for example, CCRA-2001-21, must appear in the lower-right corner of the printed form. If there is not enough space in the lower-right corner, the number may be printed in the bottom center of the form.
15. Requests for private printing that are not approved are returned to the originator with suitable explanations.
16. As noted in paragraph 10 of Memorandum D1-4-1, *Canada Customs Invoice Requirements*, the CCRA does not review or approve commercial invoices or privately printed customs invoices. The importer/owner is responsible for ensuring that these invoices meet the information requirements outlined in Memorandum D1-4-1.
17. The CCRA does authorize requests for the private printing of Form E29B, *Temporary Admission Permit*.

Printing

18. Any import, adjustment, or export forms that are approved and given an approval number may be printed or reprinted without further consultation with the CCRA, as long as no changes are made to the form. Any change in format, relocation of information on a form, or a first printing for a client, requires a request for approval of private printing following the normal procedures.

19. There is no time limit on the duration of approval; however, the CCRA continually assesses forms and procedures to update and improve them. Accordingly, the CCRA recommends that reprintings related to a specific approval be resubmitted for approval at least every two years.

20. The CCRA's practice is to limit the quantity of its forms to a 12-month supply. Companies should follow this practice to avoid a surplus stock if the form or legislation is revised. If, as a result of legislation or other reasons, the CCRA finds it necessary to stop using an existing form, the CCRA will not accept responsibility for surplus stocks.

21. The CCRA has established a paper standard for the private printing of forms. Single-ply forms, for example, Forms B2, B3, have to be printed using 40M (one-sided printing). Carbon forms must be printed using bond 24M.

Private Printing of Cargo Control Documents

22. Approval is no longer required from the CCRA for the private printing of cargo control documents, internal carrier documents (accepted by customs for use as cargo control documents), as well as advice notes and diversion notices. However, the CCRA will assist carriers in ensuring that their privately printed documents meet customs requirements. Barcoding may also be required, depending on the service option used. For assistance or more information, please contact:

Carrier and Cargo Policy Section
Import Process Division
Operational Policy and Coordination Directorate
Customs Branch
Canada Customs and Revenue Agency
8th floor
191 Laurier Avenue West
Ottawa ON K1A 0L5

Private Printing of Transaction Number Labels

23. Transaction number labels that are privately printed must be approved in advance by the Customs Branch of the CCRA. Requests for approval must be submitted with sample bar-coded and human-readable transaction numbers. Printing specifications are found in Appendix I to Memorandum D17-1-10, *Coding of Customs Accounting Documents*. These requests should be submitted to:

CCS Systems Maintenance Section
Systems Operations Division
Major Project Design and Development Directorate
Customs Branch
Canada Customs and Revenue Agency
17th floor
191 Laurier Avenue West
Ottawa ON K1A 0L5

24. Bar codes are reviewed for print contrast ratio and readability and tested using customs terminal wands. In addition, customs verifies the size of the labels and the human-readable transaction numbers.
 25. A letter of approval is returned to the originator when labels are approved. Transaction number labels not approved are returned to the originator with a suitable explanation.
 26. Any label that has been approved may be printed or reprinted without further consultation with the CCRA provided there are no changes intended.
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REFERENCES

ISSUING OFFICE –

Entry, Accounting and Adjustment Policy
Import Process Division
Operational Policy and Coordination Directorate

LEGISLATIVE REFERENCES –

N/A

HEADQUARTERS FILE –

7580-7

SUPERSEDED MEMORANDA “D” –

D17-1-11, April 22, 1991

OTHER REFERENCES –

D1-4-1, D17-1-10

Services provided by the Canada Customs and Revenue Agency are available in both official languages.

This Memorandum is issued under the authority of the Commissioner of Customs and Revenue.