

Locator Code: 478B  
Memorandum D3-2-4

## **In Brief**

Ottawa, March 6, 2000

### **SUBJECT**

#### **AIR CARGO – EXPORT MOVEMENTS**

This Memorandum has been revised to update the terminology and the name, address, and telephone and facsimile numbers of the Section you can contact at the Canada Customs and Revenue Agency. Updates have also been introduced to reflect current cargo reporting procedures for post-audit carriers and non-audit carriers. We added a new section to cover the consolidation of domestic and in-bond cargo for export by freight forwarders.

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## **SUBJECT**

### **AIR CARGO – EXPORT MOVEMENTS**

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

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#### **GUIDELINES AND GENERAL INFORMATION**

##### **SECURITY REQUIREMENTS**

1. Air carriers that contract to export in-bond cargo must be bonded carriers and post security, as specified in Memorandum D3-2-2, *Air Cargo – Import Movements*.

## **CARGO REPORTING AND CONTROL PROCEDURES**

### **Domestic Cargo**

2. The exporter is responsible for preparing Form B13A, *Export Declaration*, and submitting it to customs at the point of exit, when it must accompany an export shipment. Additional information concerning Form B13A, including when it is not required, can be found in Memorandum D20-1-1, *Export Declaration*.
3. The exporting carrier will provide customs with a copy of an air waybill or other approved cargo control document prior to the export of domestic goods. The air waybill serves as an outward report and is retained by customs for 90 days, together with a copy of Form B13A, if required.
4. Sometimes domestic goods are documented on an air waybill indicating a Canadian airport as the airport of departure and an American airport as the airport of destination, but actually are exported from Canada by a highway carrier. In this case, the goods must be reported outward at the land customs office of exit.

### **In-Bond Cargo (for Post-Audit Carriers)**

5. When in-bond goods are exported from Canada by air carriers under the customs post-audit system, the exporting carrier will provide customs with a single copy of each air waybill or other approved cargo control document covering the outward movement, supported by the corresponding Long Room and Customs Delivery Authority copies of the previous cargo control document, prior to departure. The air waybill serves as an outward report and is retained by customs.
6. Customs compares the description and quantities on the air waybill against those reported on the previous cargo control document. The carrier code and cargo control numbers of the previous cargo control document must be shown on the first line of the "Nature and Quantity of Goods" field of the air waybill to ensure that a cross-reference exists between the two documents.
7. The Customs Delivery Authority copy is stamped and initialed by the releasing customs officer and returned to the warehouse operator. The Long Room copy is retained by customs. The air waybill number becomes the outward report number, and the air waybill is retained by customs.
8. The airport of lading for export will be considered the customs office of exit.

### **In-Bond Cargo (for Non-Audit Carriers)**

9. In-bond goods exported by non-audit carriers directly from the customs point of lading must be reported outward on an approved cargo control document in duplicate, supported by the Long Room and Customs Delivery Authority copies of the previous cargo control document. The number of the previous cargo control document must be shown in the previous "Cargo Control Number" field of the outward cargo control document, which is numbered and date-stamped by customs.
10. The Customs Delivery Authority copy of the previous cargo control document is returned to the carrier or warehouse operator and the Long Room copy is retained by customs.
11. The Long Room copy of the outward cargo control document is used to acquit the previous cargo control document and is retained by customs. The Customs Delivery Authority copy will be returned to the carrier for its records.
12. In most cases, in-bond goods for export fall under the category of "goods re-exported," and the exporting carrier is not required to present Form B13A.

## **RE-MANIFEST**

13. When goods are exported from an airport other than the original airport of customs lading, re-manifest procedures will be followed.

14. At time of export, the carrier will report outward by filing the Long Room and Customs Delivery Authority copies of the re-manifest with customs. These copies will be assigned an outward report number. The Customs Delivery Authority copy will be returned to the carrier, and the Long Room copy will be retained by customs. This copy will acquit the open file at the point of exportation.

## **CONSOLIDATION OF DOMESTIC AND IN-BOND CARGO**

15. Freight forwarders may consolidate domestic and in-bond cargo into one shipment for export, and provide the following documents to customs:

(a) One copy of the air waybill showing the total piece count and weight of all goods covered by the air waybill. In addition, the housebill cargo control number(s) and the number of pieces in bond must be shown in the "Nature and Quantity of Goods" field on the air waybill;

(b) The Long Room and Customs Delivery Authority copies of the housebills for all in-bond cargo; and

(c) Form B13A as required for all domestic goods contained in the consolidation.

16. Customs verifies the housebill cargo numbers and quantities against those reported in bond on the air waybill. The Customs Delivery Authority copy of each document is stamped and initialled by the releasing customs officer, and returned to the warehouse operator.

17. For goods exported under procedures of Form E15, *Certificate of Destruction/Exportation*, or requiring proof of export, refer to Memorandum D6-2-3, *Refund of Duties*, and Memorandum D20-1-4, *Proof of Export, Canadian Ownership, and Destruction of Commercial Goods*.

## **PENALTY INFORMATION**

18. Details of penalties for various carrier infractions are contained in Memorandum D3-8-1, *Cargo Control Contraventions*.

## **ADDITIONAL INFORMATION**

19. Please direct all correspondence to the following Section:

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

Telephone: (613) 954-7218

Facsimile: (613) 957-9717

## REFERENCES

### **ISSUING OFFICE –**

Import Process Division

### **LEGISLATIVE REFERENCES –**

*Customs Act*

### **HEADQUARTERS FILE –**

7705-1

### **SUPERSEDED MEMORANDA “D” –**

D3-2-4, June 1, 1986

### **OTHER REFERENCES –**

D2-6-4, D3-1-1, D3-8-1, D20-1-1

**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.**