

## **APPENDIX B**

**CODING INSTRUCTIONS FOR NON-WAREHOUSE  
AND NON-CONSOLIDATED FORM B3**

The fields of Form B3 must be completed according to the following instructions.

**Note:** For instructions on completing Form B3, consolidated accounting document, type F, see Appendix J, and for warehouse types, see Appendix C.

**Field No. 1 – Importer Name and Address**

**Must complete** importer's name on all Form B3 types. If Form B3 has two or more pages, complete on the first page. (For Form B3, type F requirements, see Appendix J.)

Show the importer's address if it does not appear on the supporting invoice.

In the "No." section of this field, show the customs business account number. This number is a standard way of identifying importing and exporting businesses, and is used in the processing of customs accounting documents. If you have one or more customs accounts, indicate the six-digit account identifier (e.g., RM0001).

**Field No. 2 – Transaction Number**

**Must complete** on all types of Form B3 when release prior to payment security is being used.

This number is 14 digits in length and contains the following:

- (a) the first five digits represent the account security number of the importer/broker who will present the accounting document and/or pay the duties and taxes; and
- (b) the next eight digits represent a number assigned by the importer/broker; and
- (c) the last digit is a check digit calculated using a formula provided by customs (refer to Appendix F).

Show the transaction number assigned at time of release, if applicable, on all copies of Form B3 and on the first page of the supporting documents. It must be in bar-coded format (see the following note on bar coding) on the first page of the CCRA copy of Form B3. Refer to Appendix I for bar code specifications. The typed or clearly annotated transaction number must appear on all the remaining pages of Form B3 and on the first page of the supporting documents. If the supporting document is multi-paged, the total number of attachments must also be shown on the first page. This eliminates the need to include the transaction number on each page of the supporting documents.

The transaction number must also be typed or clearly annotated on all applicable permits, certificates, and licences.

The transaction number must not be duplicated for 7 years and 3 months (6-year period plus 15 current months). Note that if a transaction is adjusted, the 7-year period plus 3 months will begin at the date of final decision.

- Notes:**
1. All importers/brokers who have an account security number with release prior to payment privileges must submit Form B3 documentation with a bar-coded transaction number.
  2. Importers/brokers having only "uncertified cheque" security must assign a transaction number to their accounting documentation. However, it is not mandatory that the transaction number be bar-coded. For all unsecured transactions (i.e., "cash" transactions), customs will assign a bar-coded transaction number.

The transaction number field on unsecured Form B3s and Form B3s, type M, must be left blank because Form B3 will be numbered by customs upon presentation. Transaction numbers applied by importers and brokers will not be valid for mail shipments. Customs will apply a cash transaction number from the local numbering series.

**Field No. 3 – Type**

**Must complete** on all B3 form types. If Form B3 has two or more pages, the B3 form type is to be shown on the first page.

Code B3 form types alphabetically as follows:

- AB** – Confirming Form B3 (final accounting) for goods released on minimum documentation.
- AD** – Confirming sight Form B3 (interim accounting) for goods released on minimum documentation but where imperfect documentation has been provided.
- C** – Form B3 (final accounting) for:
  - (a) release of goods prior to the payment of duties and taxes (account); or
  - (b) release of goods after the payment of duties and taxes (cash).
- D** – Sight Form B3 (interim accounting) for goods as in type C above but where imperfect documentation has been provided.
- F** – Form B3 consolidated entry for goods released under the Courier/LVS Program. (See Appendix J for B3 form completion instructions.)
- H** – Supplementary Form B3—to voluntarily declare goods reported, but not accounted for at the time of final accounting (for example, invoiced line inadvertently omitted on Form B3) or for overages.
- M** – Confirming Form B3 (final accounting) for release of postal goods.
- V** – Voluntary Form B3—used by an importer/owner to voluntarily declare goods that were delivered without official customs release.
  - The date of direct shipment (Field No. 16) equals the date of presentation for exchange purposes.
  - Applied duty rates are those in effect on the date of presentation of the V-type accounting document.

**Field No. 4 – Office Number**

**Must complete** on all B3 form types.

If Form B3 has two or more pages, complete on the first page.

Show the customs office of release code number. (See Appendix H, List 1(a) or 1(b) for the code number of the customs office responsible for the release of the goods.)

For Forms B3 accounting for postal shipments, show the customs office code number where the goods are being accounted for.

**Field No. 5 – GST Registration Number**

If a Business Number (BN) is used in Field No. 1, this field **may be left blank**.

**Field No. 6 – Payment Code**

Show an “I” on the first page of Form B3 if an importer has posted security and the goods are released under a customs broker’s account security number.

In such cases, the daily Form K84, *Importer/Broker Account Statement*, will be produced for the broker, separating transactions for the importers identified above.

**Field No. 7 – Mode of Transport**

Complete for all shipments valued at greater than CAN\$2500 exported from the United States. Leave blank for types H, M, and V. (For Form B3, type F requirements, see Appendix J.)

Show the code for the mode of transport by which the goods arrived in Canada. Valid codes are as follows:

Air	1
Highway	2
Rail	6
Pipeline	7
Marine	9

#### **Field No. 8 – Port of Unlading**

Complete for all marine shipments valued at greater than CAN\$2500 exported from the United States. (See Appendix H, List 1(a) or 1(b) for the code number of the port of unlading.)

Leave blank for types F, H, M, and V.

#### **Field No. 9 – Total Value for Duty**

**Must complete** on all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Add each of the classification line (Field No. 37) value for duty amounts to obtain total value for duty of the shipment in Canadian dollars, and round the total to the nearest dollar. (Do not include a decimal point.)

If Form B3 has two or more pages, complete only on the first page.

#### **Field No. 10 – Subheader Number**

**Must complete** on the first page of each subheader for all types of Form B3.

Leave blank on any subsequent pages unless a change occurs to the content of the subheader fields (i.e., vendor name, countries, tariff treatment, direct shipment date, currency code, time limit).

Subheader numbers must be assigned in sequence from 1 to 999.

**Note:** When an additional subheader must be prepared, all the subheader fields must be completed and not just those fields which are different from the previous subheader.

#### **Field No. 11 – Vendor Name**

**Must complete** on the first page of each subheader for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

If the goods are invoiced from the United States, show the name, three-digit state code as listed in Appendix H, and the five-digit zip code of the vendor or consignor of the goods as they appear on the supporting invoice(s).

Each new vendor must be shown on a new subheader.

Show the name of the vendor or the consignor of the goods as it appears on the supporting invoice(s). Do not abbreviate the name. Use the same name format consistently on all B3 forms.

Where the goods are shipped from one country and invoiced (i.e., sold or consigned) from another, show the vendor's name of the actual seller or consignor; for example, goods shipped from Nippon Textiles of Tokyo, Japan and invoiced from Textile Exporters Inc. of New York, US, show the vendor's name as Textile Exporters Inc.

If the goods are invoiced from a country other than the United States, but are exported from the United States, indicate the name of the foreign vendor followed by the state code and zip code of the US exporter.

#### **Field No. 12 – Country of Origin**

**Must complete** on the first page of each subheader for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show the three-digit alphabetic state code if the country of origin is the United States. Show a two-digit alphabetic International Organization for Standardization (ISO) country code if the country of origin is other than the United States. Refer to the list of country/state codes in Appendix H.

In the case of identical goods from multiple countries of origin, each of which is entitled to the same tariff treatment, allocate an estimated quantity and value of the imported goods on a proportionate basis according to country of origin.

Each new country or state must be shown on a new subheader.

### Field No. 13 – Place of Export

**Must complete** on the first page of each subheader for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show the three-digit alphabetic state code if the country of export is the United States. If the goods were exported from a US foreign trade zone, show the appropriate code for that zone. Show the two-digit alphabetic ISO country code if the country of export is other than the United States. Refer to the list of country/state/foreign trade zone codes in Appendix H. Each new foreign trade zone, state, or country must be shown on a new subheader.

### Field No. 14 – Tariff Treatment

**Must complete** on the first page of each subheader for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Use one of the following codes:

Tariff Treatment	Code
Most-Favoured-Nation Tariff	2
General Tariff	3
Australia Tariff	4
New Zealand Tariff	5
Commonwealth Caribbean Countries Tariff	7
Least Developed Country Tariff	8
General Preferential Tariff	9
United States Tariff	10
Mexico Tariff	11
Mexico-United States Tariff	12
Canada-Israel Agreement Tariff	13
Chile Tariff	14
Costa Rica Tariff	21

The use of code 10 for the United States Tariff treatment, code 11 for the Mexico Tariff treatment, code 12 for the Mexico-United States Tariff treatment, code 14 for Chile Tariff treatment or code 21 for Costa Rica Tariff treatment is permissible only under two circumstances. The first most common situation is when the importer/owner or broker is making a declaration that the imported goods originate and that the importer/owner or broker is in possession of a valid NAFTA , CCFTA or CCRFTA Certificate of Origin, as the case may be, which covers the goods being imported. The second situation is when the importer/owner or broker is importing certain non-originating textile goods under a tariff preference level and has a statement certifying that the goods have met the conditions set out in the *Textile and Apparel Extension of Benefit Order*. Deliberate use of these codes when the goods are not entitled to such tariff treatments may result in enforcement action.

Each new tariff treatment must be shown on a new subheader.

Refer to the *Customs Tariff* for information on the applicability of these tariff treatments.

### Field No. 15 – U.S. Port of Exit

Complete on the first page of each subheader on Form B3, types AB, AD, C, and D, for shipments valued at greater than CAN\$2500 exported from the United States. (For Form B3, type F requirements, see Appendix J.)

US port of exit is defined as the “US Customs port at which or nearest to which the land surface carrier transporting the merchandise crosses the border of the United States into Canada, or in the case of exportation by vessel or air, the US Customs port where the merchandise is loaded on the vessel or aircraft which is to carry the merchandise to Canada.”

Show the four-digit port of exit code as indicated in Appendix H, List 6.

**Field No. 16 – Direct Shipment Date**

**Must complete** on the first page of each subheader for all types of Form B3 if the currency code is other than Canadian dollars. May be left blank if currency code is Canadian dollars. (For Form B3, type F requirements, see Appendix J.)

This date is the date used to select the rate of exchange for converting the foreign currency into Canadian funds.

Show MM DD (Month, Day).

Each new date must be shown on a new subheader.

**Field No. 17 – Currency Code**

**Must complete** on the first page of each subheader for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

The ISO codes will be used (e.g., United States Dollar = USD). Refer to the list of currency codes in Appendix H.

Each new currency must be shown on a new subheader.

**Field No. 18 – Time Limit**

Complete on the first page of types D and AD of Form B3.

Complete on the first page of each subheader for types C and AB of Form B3, if a time control applies.

When a sight Form B3, type D or AD is prepared, 90 D must be shown as the time limit unless a time limit is required for any other purpose. In this latter case, the sight Form B3 time limit must not be shown.

When 1/60 and 1/120 Forms B3 are prepared, the time limit must be shown in months.

Each new time limit must be shown on a new subheader.

Show the time limit according to the format in the examples below:

<b>Time Limit</b>	<b>Shown As</b>
1 week	1 W
30 days	30 D
1 month	1 M
60 days	60 D
2 months	2 M
90 days	90 D
3 months	3 M
1 year	1 Y or 12 M
2 years	2 Y or 24 M
15 years	15 Y

**Field No. 19 – Freight**

**Must complete** on the first subheader for shipments valued at greater than CAN\$2500 exported from the United States. It is acceptable to show valid amounts on each subheader or to show a total amount on the first page. Do not leave the first subheader blank. (For Form B3, type F requirements, see Appendix J.)

Leave blank for types H, M, and V.

Show, to the nearest Canadian dollar, the total freight charges to transport the imported goods from the place of direct shipment in the US to the consignee in Canada. A table may be used to assess freight charges. In cases where no freight was paid, such as when the owner uses his or her own transportation to pick up the goods, an estimated typical case should be shown.

**Field No. 20 – Release Date**

Leave blank. (Excluding type F, see Appendix J.)

**Field No. 21 – Line**

**Must complete** on all types of Form B3.

Enter the sequential value for the classification line each time a classification number is assigned. Each occurrence of a classification number must be assigned a unique line number regardless of the number of rates or detail lines required to display it.

Line numbers may not be skipped or duplicated within Form B3, regardless of the number of subheaders.

**Field No. 22 – Description**

Show all references, such as D Memorandum numbers, value and classification ruling numbers, and import permit numbers. (For Form B3, type F requirements, see Appendix J.)

Must show the reason for the use of sight Form B3 documents in this field.

For goods subject to the *Special Import Measures Act* (SIMA), importers not enrolled in the Customs Self-Assessment (CSA) program must clearly show the description of the goods. The description must conform to the written notification provided by an officer of the CCRA.

For goods subject to the SIMA, importers enrolled in the CSA program must provide, upon request and within 21 days, documents which clearly show the description of the goods. The description must conform to the written notification provided by an officer of the CCRA.

Importers may be assessed an administrative monetary penalty if they fail to provide the required description as outlined in the written notification provided by an officer of the CCRA for any goods subject to SIMA.

**Field No. 23 – Weight in Kilograms**

Complete for all shipments valued at greater than CAN\$2500 exported from the United States by air or marine modes of transport. Leave blank for types H, M, and V. (For Form B3, type F requirements, see Appendix J.)

Complete only on the first detail line of each transaction.

Show, to the nearest whole kilogram, the gross weight of the goods described in the transaction.

**Field No. 24 – Previous Transaction Number**

Leave blank on all types of Form B3, except type H.

**Field No. 25 – Previous Transaction Line**

Leave blank on all types of Form B3.

**Field No. 26 – Special Authority**

Complete on each classification line for all types of Form B3, if applicable. (For Form B3, type F requirements, see Appendix J.)

Leave blank on each classification line where an Order in Council (OIC), other than a remission order, reduces or removes duties on specified goods.

When the owner is authorized by OIC to import goods under special conditions, show the OIC number in this field. Show the number in the formats indicated below:

(a) Orders in Council submitted to the Governor in Council by Treasury Board, e.g., Order in Council P.C. 1973-1/82, January 9, 1973, must be shown as 73-1-82.

(b) Orders in Council submitted to the Governor in Council by the department concerned, e.g., Order in Council P.C. 1985-277, January 31, 1985, must be shown as 85-277.

(c) Duty Deferral, e.g., 87-016W0001.

(d) Exporter Distribution Centre (GST) special authority code “1999 – 0000” – relieves GST when authorized by the CCRA.

(For more information, refer to Memorandum D7-4-1, *Duty Deferral Program*.)

If the Order in Council number contains an oblique stroke (/), this must be shown as a hyphen (-): e.g., Order in Council 67-23/261 must be shown as 67-23-261.

Where Form B3 for goods entered under an Order in Council contains two or more lines of calculations, such as a remission Form B3 for goods entered under several classification numbers, the Order in Council number must be shown again with each new classification line.

In any case where an Order in Council is amended, the original Order in Council number must be quoted in this field. That is, the number of the amending Order is to be ignored.

The benefits of the United States Tariff and the Mexico Tariff may, under the *Textile and Apparel Extension of Benefit Order*, be extended to certain textile and apparel goods which are cut and sewn or otherwise assembled (or woven or knit) in the United States or Mexico from fabric (or yarn or fibre) produced or obtained in a non-NAFTA country. When accounting documents are presented for such goods, the appropriate special authority number must be shown. In the event an Order in Council applies to these goods, the number for that Order would take precedence over the special authority number used to identify the textile and apparel goods referenced above.

#### **Field No. 27 – Classification Number**

**Must complete** on all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show the correct classification number as indicated in the *Customs Tariff* for each commodity included in the shipment covered by Form B3.

The first six digits represent the International Harmonized System Code, the seventh and eighth digits are subdivisions for customs purposes, and the remaining two digits represent a statistical suffix.

A decimal point must be placed after the fourth, sixth, and eighth digits (e.g., 1234.56.78.90).

#### **Field No. 28 – Tariff Code**

Complete on all types of Form B3 if the conditions specified in the Chapter 99 (special classification provisions) tariff item apply. Indicate only the first four digits of the tariff item (e.g., 9923). (For Form B3, type F requirements, see Appendix J.)

#### **Field No. 29 – Quantity**

Complete on each classification line for all types of Form B3, in the unit of measure required by the *Customs Tariff*. (For Form B3, type F requirements, see Appendix J.)

Leave blank if no unit of measure is applied from the *Customs Tariff* or to any excise tax rates.

If a quantity is required for excise tax in a unit of measure different from that specified in the *Customs Tariff*, the quantity required for excise tax should be indicated on the next Form B3 line. The line number must not be completed for this line.

If only one quantity applies to a classification line, it must be shown on the first detail line. However, this quantity may be repeated on subsequent detail lines.

#### **Field No. 30 – Unit of Measure**

Complete on each classification line for all types of Form B3 as specified in the *Customs Tariff*.

Leave blank if no unit of measure is applied from the *Customs Tariff* or to any excise tax rates.

As a result of *Customs Tariff* requirements, only metric alphabetic codes can be used. Consequently, imperial measures indicated on an invoice must be converted to metric prior to completion of Form B3. Refer to metric conversion tables in Appendix E.



If a unit of measure is required for excise tax and is different from that specified in the *Customs Tariff*, the unit of measure required for excise tax should be completed on the next Form B3 line. The line number must not be completed for this line.

If only one unit of measure applies to a classification line, it must be shown on the first detail line. However, this unit of measure may be repeated on subsequent detail lines.

Refer to the list of unit of measure codes in Appendix H.

### Field No. 31 – Value for Duty Code

Complete on each classification line for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Use a combination of one of the first-digit code numbers and one of the second-digit code numbers to indicate the basis on which the value for duty was determined.

#### The first-digit code number (relationship)

##### Explanation

- 1 The vendor and purchaser are not related firms as defined in section 45(3) of the *Customs Act*.
- 2 The vendor and purchaser are related firms as defined in section 45(3) of the *Customs Act*.

#### The second-digit code number (valuation method used)

##### Explanation

- 3 Price paid or payable without adjustments (section 48 of the *Customs Act*)
- 4 Price paid or payable with adjustments (section 48 of the *Customs Act*)
- 5 Transaction value of identical goods (section 49 of the *Customs Act*)
- 6 Transaction value of similar goods (section 50 of the *Customs Act*)
- 7 Deductive value of imported goods (section 51 of the *Customs Act*)
- 8 Computed value (section 52 of the *Customs Act*)
- 9 Residual method of valuation (section 53 of the *Customs Act*)

**Example:** If the vendor and purchaser are related firms and the value for duty is the transaction value of similar goods, code 26 is shown.

### Field No. 32 – SIMA Code

Complete on all types of Form B3 for goods subject to an action under the *Special Import Measures Act* (SIMA) and/or a Surtax Order. (For Form B3, type F requirements, see Appendix J.)

Identify the type of SIMA disposition applicable to the goods being imported as well as the mode of payment in the following manner:

The first digit will be the SIMA assessment type:

- 1 – Goods are **not** subject to a finding by the Canadian International Trade Tribunal (CITT) and/or a Surtax Order under the *Customs Tariff*;
- 2 – Only applies to goods covered by a price undertaking offered by all or substantially all exporters of the subject goods and accepted by the Commissioner;
- 3 – Only applies to goods subject to a Preliminary Determination commencing on the day the determination was made and ending on the day the Commissioner causes the investigation to be terminated or the day the CITT makes an order or finding;

- 4 – Goods are subject to a CITT finding. There is no amount of anti-dumping duty and/or countervailing duty owing which results in a nil payment;
- 5 – Goods are subject to a CITT finding and/or a Surtax Order. Anti-dumping duty and/or countervailing duty, and/or a surtax, amount is payable.

**Note:** When goods are subject to a CITT finding and/or a Surtax Order and SIMA duty and/or a surtax amount are covered by a remission order, SIMA Code 50 should be used.

The second digit will indicate a nil assessment or the payment mode:

- 0 – Nil payment;
- 1 – Cash;
- 2 – Bond (used only for provisional duty or during the time of an expedited review)

**Notes:** The following SIMA Code combinations are the only ones that are valid:

- 10 Use to identify non-subject goods when splitting the line of a Form B3 to separate goods of the same classification from goods that are subject to a CITT finding
- 20 Use for goods covered by a price undertaking
- 30 Use for goods where the provisional duty assessment is nil
- 31 Use for goods where the provisional duty assessment is covered by cash
- 32 Use for goods where the provisional duty assessment is covered by a SIMA bond
- 40 Use for subject goods where the SIMA duty assessment is nil
- 51 Use for goods where the SIMA duty assessment and/or the surtax amount is covered by cash
- 52 Use for subject goods under an expedited review where the SIMA duty assessment is covered by a SIMA bond
- 50 Use for subject goods where the SIMA duty assessment is covered by a valid OIC number, which must be entered in Field No. 26

Importers may be assessed an administrative monetary penalty if they fail to provide the required code for any goods subject to SIMA.

### **Field No. 33 – Rate of Customs Duty**

**Must complete** on each classification line for all types of Form B3 if a rate of customs duty applies. (For Form B3, type F requirements, see Appendix J.)

Where the Chapter 99 (special classification provisions) classification number reduces the rate to 0, this field must be left blank.

Where percentage and specific duties apply, the percentage rate of duty is shown on the first detail line. The specific rate of duty is shown on the next detail line. The line number must not be completed for this line.

If an additional rate of duty equivalent to an excise duty applies, show this rate of duty on the next detail line in this field. The line number must not be completed for this line.

The format must be as shown in the following examples:

<b>Rate(s)</b>	<b>Shown As</b>
Free	Free, any combination of zeros or blank.
18.5%	18.5
20%	20 or 20.0
\$ .94/kg	.0094
\$1.41/kg	.0141

**Field No. 34 – Excise Tax Rate**

**Must complete** with either an excise tax rate or an exemption code on the first detail line of each classification line for all types of Form B3. (See Appendix H, List 7 for excise tax exemptions and Appendix J for Form B3, type F requirements.)

If excise tax does not apply, leave this field blank.

Commodities with different excise tax rates or exemption codes must be coded on separate classification lines.

Where excise tax is payable, show the rate in the same format as the following examples:

Rate(s)	Shown As
\$ .0205/L	.0205
\$ .2459/L	.2459
\$ .5122/L	.5122
\$ .17138 per 5 units (or fraction thereof)	34.276 (34.276 per thousand). In this case, the unit of measure code (Field No. 28) must be MIL and the quantity (Field No. 27) shown in units of 1000.
\$23.148/kg	23.148
10% of the duty-paid value	10 or 10.0
10% of the duty-paid value over \$50.00	10 or 10.0
\$100.00 per air conditioner, installed in a vehicle which is not subject to excise tax on the weight	100.00
Various rates on motor vehicles subject to excise tax on excess vehicle weight.	30.00
	70.00
	120.00
	180.00
Various rates on motor vehicles subject to excise tax on excess vehicle weight and air conditioning.	130.00
	170.00
	220.00
	280.00

A new classification line is required for each rate.

**Note:** Goods subject to excise tax may not be combined on the same detail line with goods not subject to excise tax.

**Field No. 35 – Rate of GST**

**Must complete** with either a GST rate or a GST status code on the first detail line of each classification line for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Where GST is payable, show the rate as 7 or 7.0.

Where a GST status code applies, complete this field using code numbers from List 4 of Appendix H.

Packing materials or packing containers are subject to GST at a rate of 7%, except where the packing materials or packing containers qualify for non-taxable importation under a section of Schedule VII to the *Excise Tax Act*.

**Field No. 36 – Value for Currency Conversion**

Complete on each classification line for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show this amount in the currency specified on the invoice to a maximum of two decimal points. For example, 55,000 yen is shown as 55000.00.

For assistance in determining the amount to be shown in this field, consult the Memoranda D13 series.

**Field No. 37 – Value for Duty**

Complete on each classification line for all types of Form B3 by multiplying the value for currency conversion by the exchange rate. (For Form B3, type F requirements, see Appendix J.)

Show the value for duty in Canadian dollars separated by a decimal point. For example, \$96.00 is shown as 96.00.

Calculations must be made to the cent.

#### **Field No. 38 – Customs Duties**

Complete on all types of Form B3 if customs duty applies. (For Form B3, type F requirements, see Appendix J.)

Show the amount of customs duty which is payable (not including provisional, anti-dumping, or countervailing duty) in dollars and cents separated by a decimal point. For example, \$105.00 is shown as 105.00 and \$123.84 as 123.84.

When a percentage rate of customs duty applies, customs duty is obtained by multiplying the value for duty by the rate of customs duty. When a specific rate of customs duty applies, customs duty is obtained by multiplying the quantity by the rate.

**Note:** Special calculations may apply if a remission order applies. Refer to the format examples in this Appendix.

#### **Field No. 39 – SIMA Assessment**

Complete on all types of Form B3 if an amount of surtax and/or provisional duty, anti-dumping duty or countervailing duty is payable. (For Form B3, type F requirements, see Appendix J.)

When goods are subject to a Surtax Order, refer to the Memoranda D16 series.

For provisional, anti-dumping and/or countervailing duty refer to the Memoranda D14 and D15 series.

Show the amount in dollars and cents separated by a decimal point.

**Note:** These amounts and/or duties form part of the value for the calculation of excise taxes, except if provisional duty is deferred by bond.

#### **Field No. 40 – Excise Tax**

Complete on each classification line for all types of Form B3 if an excise tax applies. (For Form B3, type F requirements, see Appendix J.)

When a percentage rate applies, calculate excise tax by multiplying the total of the value for duty, customs duties, and the SIMA assessment by the excise tax rate.

When a specific rate applies, calculate excise tax by multiplying the quantity by the excise tax rate.

**Note:** Special calculations may apply if a remission order is applicable. Refer to the format examples in this Appendix.

#### **Field No. 41 – Value for Tax**

Complete on each classification line for all types of Form B3 if GST is payable. (For Form B3, type F requirements, see Appendix J.)

Add the value for duty, customs duties, any SIMA assessment, and any excise tax, and show the total amount in this field.

Show the amount in dollars and cents separated by a decimal point. For example, \$1056.00 is shown as 1056.00.

#### **Field No. 42 – GST**

Complete on each classification line for all types of Form B3 if GST applies. (For Form B3, type F requirements, see Appendix J.)

Calculate GST to the cent by multiplying the value for tax by the rate of GST.

Show the amount of GST, if any, in dollars and cents separated by a decimal point.

**Note:** Special calculations may apply if a remission order is applicable. Refer to the format examples in this Appendix.

**Field No. 43 – Deposit**

Complete on types D and AD of Form B3. (For Form B3, type F requirements, see Appendix J.)

Leave blank on all other types.

Calculate 10% of the value of the goods for which the importer/owner or broker cannot account to obtain the sight deposit applied.

The minimum deposit is \$100 and the maximum deposit is \$1,000.

The deposit must be included in the total customs duties (Field No. 47).

If Form B3 has two or more pages, complete only on the last page.

**Field No. 44 – Warehouse Number**

Leave blank on all types of Form B3.

**Field No. 45 – Cargo Control Number**

Complete on Form B3, types C, D, M, AB, and AD. Leave blank for types H and V. (For Form B3, type F requirements, see Appendix J.)

Show the cargo control number exactly as it appears on the cargo control document, including the carrier code.

Any hyphens shown in the carrier code (first four digits) must be indicated.

Only one cargo control number can be shown in Field No. 45. If there is more than one cargo control document to be acquitted by one Form B3, list all the cargo control numbers on Form B3B and show the Form B3B in this field.

If there are two or more pages on Form B3, complete only on the last page.

Leave this field blank if no cargo control document is required.

For more information concerning cargo control documents, refer to Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation, and Exportation of Goods*.

**Field No. 46 – Carrier Code at Importation**

Complete for shipment valued at greater than CAN\$2500 exported from the United States by air or marine.

Leave blank on document types F, H, M, and V.

Show the four-character carrier code of the carrier on which the goods were laden at the time of their importation into Canada.

Where there are only three digits, as in an air carrier, show the three-character code plus a hyphen.

**Field No. 47 – Customs Duties**

Complete on all types of Form B3 if customs duties are payable. (For Form B3, type F requirements, see Appendix J.)

If there is no customs duty payable, leave blank or show any combination of zeros.

This field will include customs duty and deposit amounts only.

Add each of the detail line (Field No. 38) customs duty amounts and any deposit amount to obtain total customs duties.

Show the total in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete this field only on the last page.

**Field No. 48 – SIMA Assessment**

Complete on all types of Form B3 if an amount of surtax and/or provisional duty, anti-dumping duty or countervailing duty is payable. (For Form B3, type F requirements, see Appendix J.)

Show the total of each of the classification lines (Field No. 39) provisional duty or SIMA duty amounts and/or the amounts of a surtax, unless deferred by bond as designated by SIMA Codes 32 or 52 or covered by a remission order as indicated by SIMA Code 50.

Show the total in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

**Field No. 49 – Excise Tax**

Complete on all types of Form B3 if excise tax is payable. (For Form B3, type F requirements, see Appendix J.)

If there is no excise tax payable, leave blank or show any combination of zeros.

Add each of the detail line (Field No. 40) excise tax amounts to obtain total excise tax.

Show the total amount of all excise tax in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

**Field No. 50 – GST**

Complete on all types of Form B3 if GST is payable. (For Form B3, type F requirements, see Appendix J.)

If there is no GST payable, leave blank or show any combination of zeros.

Add each of the detail line (Field No. 42) GST amounts to obtain total GST.

Show the total amount of all GST in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

**Field No. 51 – Total**

**Must complete** on all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

If there are no customs duties or taxes payable, show any combination of zeros. Do not leave blank.

If Form B3 has two or more pages, complete only on the last page.

**Field – Importer/Agent Declaration**

Complete on all types of Form B3.

Show the name and telephone number of the person making the declaration, and identify the company represented by the person making the declaration.

Date and sign the declaration on the original copy of Form B3. The importer/owner/agent declaration must be signed by the person whose name appears in the declaration.

If Form B3 has two or more pages, complete only on the last page.

The person making the declaration is indicating that the information on Form B3 is accurate and complete. The importer/owner/agent should keep in mind that the deliberate use of code 10 for the United States Tariff, code 11 for the Mexico Tariff, code 12 for the Mexico-United States Tariff, code 13 for the Israel Tariff, code 14 for the Chile Tariff, or code 21 for the Costa Rica Tariff when such use is not appropriate may result in enforcement action.

## FORM B3 – FORMAT EXAMPLES AND EXPLANATIONS

The examples included in this section are designed to provide importers/brokers with essential information about the various Form B3 format requirements. These examples depict typical, not actual transactions.

**Note: The rates of duty, GST, and excise taxes, as well as the rates of exchange used for calculation and testing purposes on the examples are not necessarily currently in effect. Therefore, while the actual coding on the examples is correct, information such as tariff rates and tax rates should be verified by checking the *Customs Tariff*, the *Excise Tax Act*, and other reference sources to ensure accuracy. Bar codes shown on Form B3 examples are for illustration purposes only.**

The examples have been set forth in the following order:

Example No.	Type Format
<b>Simple Form B3 Type Formats</b>	
1	AB – Confirming Form B3
2	C – Perfect Form B3
3	D – Sight Form B3
4	AD – Confirming Sight Form B3
5	V – Voluntary (Bona Fide)
6	V – Voluntary (Investigation)
7	H – Supplementary B3 Form
<b>Complex B3 form Formats</b>	
8	Multiple Subheaders (Diplomatic Goods)
9	Chapter 99 Special Classification Provisions
10	Multiple Rates of Duty and Single Unit of Measure
11	Importation of Cigarettes Exceeding 102 mm in Length
12	Excisable Clocks
13	Excise Tax on Automobiles
14	SIMA Assessment (Payment)
15	SIMA Assessment (Deferred by Bond)
16	Canadian Goods Repaired Abroad Without Warranty in a Country Other Than the United States, Mexico, Chile, Israel or Another CIFTA Beneficiary, or Costa Rica
17	Importation of Goods Repaired Free Under Warranty in a Country Other Than the United States, Mexico, Chile, Israel or Another CIFTA Beneficiary, or Costa Rica
18	Importation of Goods Repaired Without Warranty in the United States, Mexico, Chile, Israel or Another CIFTA Beneficiary, or Costa Rica
19	Importation of Goods Repaired Free Under Warranty in the United States, Mexico, Chile, Israel or Another CIFTA Beneficiary, or Costa Rica
20	Partial Remission (Flat Rate per Month)
21	Repayment of Drawback, Refund or Remission
22	Duty Deferral Program

23	<i>Imported Spirits for Blending Remission Order</i>
24	Partial Remission of GST (1/60)
25	Packing (Duty and Goods and Services Tax)
26	Canadian Goods Returned
27	Proportional Duty (1/120) – Vessels
28	<i>Computer Carrier Media Remission Order</i> – Dutiable Import
29	Forms B3 and E29B, for Temporary Importations



EXAMPLE 1

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)					
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 1/Exemple 1							
10 SUB HDR NO. - N° DE SOUS-EN-TÊTE  1		11 VENDOR NAME - NOM DU VENDEUR  XYZ Exporting Company Ltd. UTX 78161		3 TYPE AB		4 OFFICE NO. - N° DE BUREAU 497	5 GST REGISTRATION NO. - N° DE TPS UTX	6 PAYMENT CODE - CODE DE PAIEMENT UTX	7 MODE OF TRANS. 1	8 PORT OF UNLOADING - PORT DE DÉBARAS. 1	9 TOTAL WFO - TOTAL DE LA VD 10000
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE UTX		13 PLACE OF EXPORT - LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT - TRAITEMENT TARIFFAIRE 10		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U. 5309		RESERVED FOR COPIA USE RÉSERVÉ À L'USAGE DE L'AGENCE			
16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE 01		17 CTRY. CODE - PAYS 01		18 TIME LIMIT - DÉLAI USD		19 FREIGHT - FRET 100					

21 LINE - LIGNE	22 DESCRIPTION - DÉSIGNATION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE
1		50			
27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - CODE TARIFFAIRE	29 QUANTITY - QUANTITE	30 U-M	31 WFS CODE - CODE DE WFS	32 SINA CODE - CODE DE SINA
8511.10.00.00		10000	NMB	13	
33 VALUE FOR DUTY - VALEUR EN DOUANE	34 CUSTOMS DUTIES - DROITS DE DOUANE	35 SINA ASSESSMENT - COTISATION DE SINA	36 EXCISE TAX - TAXE D'ACCISE	37 VALUE FOR TAX - VALEUR POUR TAXE	38 GST - TPS
10000.00			10000.00		700.00

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTRÉPÔT		47 CUSTOMS DUTIES - DROITS DE DOUANE 48 SINA ASSESSMENT - COTISATION DE SINA 49 EXCISE TAX - TAXE D'ACCISE 50 GST - TPS 51 TOTAL	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		700.00 700.00	

1 DE DECLARATION - DÉCLARATION I am <u>D. Smith</u> (613) 234-2345 PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.		46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION 014-	
OF OR BY <u>Customs Brokers Ltd.</u> IMPORTER/AGENT - IMPORTATEUR/AGENT		DATE <u>Jan. 3, 20XX</u> SIGNATURE <u>D. Smith</u>	

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Type AB – Confirming Form B3

This example shows the format to be used to complete a simple Form B3, type AB when accounting for goods released on minimum documentation.

**EXAMPLE 2**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)											
<b>1 IMPORTER NAME AND ADDRESS</b> NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd</b> 123 Any Street Ottawa, Ontario K1J 0L5		<b>NO. - N°</b> 123456789 RM0001		<b>2 TRANSACTION NO. - N° DE TRANSACTION</b>  Example 2/Exemple 2 00000-589180643													
<b>10 SUB HDR NO. - N° DE SOUS ENRÊTE</b> 1		<b>11 VENDOR NAME - NOM DU VENDEUR</b> NO. - N° <b>XYZ Exporting Company Ltd.</b> UTX 78161		<b>3 TYPE</b> C		<b>4 OFFICE NO. - N° DE BUREAU</b> 497		<b>5 GST REGISTRATION NO. - N° DE TPS</b>		<b>6 PAYMENT CODE - CODE DE PAIEMENT</b>		<b>7 MODE OF TRANS.</b> 1		<b>8 PORT OF UNLOADING - PORT DE DÉCHARGE</b>		<b>9 TOTAL WFD - TOTAL DE LA VD</b> 10000	
<b>12 COUNTRY OF ORIGIN - PAYS D'ORIGINE</b> UTX				<b>13 PLACE OF EXPORT - LIEU D'EXPORTATION</b> UTX				<b>14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE</b> 10				<b>15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U.</b> 5309					
<b>16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE</b> 01 M   01 DU				<b>17 CURRENCY - MONNAIE</b> USD				<b>18 TIME LIMIT - DÉLAI</b>				<b>19 FREIGHT - FRET</b> 100					
<b>20 RELEASE DATE - DATE DE LA MAINLEVÉE</b>																RESERVED FOR CCRA USE RÉSERVÉ À L'USAGE DE L'AGENCE	

21 LINE - LIGNE	22 DESCRIPTION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE						
27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - CODE TARIFAIRE	29 QUANTITY - QUANTITE	30 U-M	31 WFS CODE - CODE DE WFS	32 SMA CODE - CODE DE SMA	33 RATE OF CUSTOMS DUTY - TAUX DE DROIT	34 E.T. RATE - TAUX T.A.	35 RATE OF GST - TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE		
37 VALUE FOR DUTY - VALEUR EN DOUANE		38 CUSTOMS DUTIES - DROITS DE DOUANE		39 SMA ASSESSMENT - COTISATION DE LMSI		40 EXCISE TAX - TAXE D'ACCISE		41 VALUE FOR TAX - VALEUR POUR TAXE		42 GST - TPS	
1		50									
8511.10.00.00		10000	NMB	13		0.00		7	8695.00		
10000.00						10000.00		700.00			

<b>DECLARATION - DECLARATION</b> I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MAJULES S.V.P.</small> OF <b>Customs Brokers Ltd.</b> <small>IMPORTER AGENT - IMPORTATEUR/AGENT</small> DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.  Jan. 3, 20XX <i>D. Smith</i> <small>DATE SIGNATURE</small>		<b>43 DEPOSIT - DÉPÔT</b>  <b>44 WAREHOUSE NO. - N° D'ENTREPÔT</b>  <b>45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET</b> 014-00350920  <b>46 CARRIER CODE AT IMPORTATION</b> CODE DE TRANSPORTATEUR À L'IMPORTATION 014-		<b>47 CUSTOMS DUTIES - DROITS DE DOUANE</b> <b>48 SMA ASSESSMENT - COTISATION DE LMSI</b> <b>49 EXCISE TAX - TAXE D'ACCISE</b> <b>50 GST - TPS</b> 700.00  <b>51 TOTAL</b> 700.00	
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**Type C – Perfect Form B3**

This example shows the format to be used to complete a simple Form B3, type C.

**EXAMPLE 3**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)									
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd</b> <b>123 Any Street</b> <b>Ottawa, Ontario</b> <b>K1J 0L5</b>		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 3/Exemple 3</b>		 <b>0000-589180643</b>											
10 SUB HEAD NO. - N° DE SOUS-EN-TÊTE  <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR NO. - N°  <b>YXZ Exporting Company Ltd.</b> <b>UTX 78161</b>		3 TYPE  <b>D</b>		4 OFFICE NO. - N° DE BUREAU  <b>497</b>		5 GST REGISTRATION NO. - N° DE TPS  <b>UTX</b>		6 PAYMENT CODE - CODE DE PAIEMENT  <b>1</b>		7 MODE OF TRANSPORT  <b>1</b>		8 PORT OF UNLOADING - PORT DE DÉBARCAD  <b>10000</b>	
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE  <b>UTX</b>		13 PLACE OF EXPORT - LIEU D'EXPORTATION  <b>UTX</b>		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE  <b>10</b>		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U.  <b>5309</b>		9 TOTAL VFD - TOTAL DE LA VD  <b>RESERVED FOR CCRA USE</b> <b>RÉSERVÉ À L'USAGE DE L'AGENCE</b>							
16 DIRECT SHIPMENT DATE - DATE D'EXPÉDITION DIRECTE  <b>01 M   01 DJ</b>		17 CIRC. CODE - CODE DEVISE  <b>USD</b>		18 TIME LIMIT - DELAI  <b>90   D</b>		19 FREIGHT - FRET  <b>100</b>		20 RELEASE DATE - DATE DE LA MAINLEVÉE							

21 LINE	22 DESCRIPTION	23 WEIGHT IN KILOGRAMS	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE	26 SPECIAL AUTHORITY										
1		50													
27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
CLASSIFICATION NO. - N° DE CLASSIFICATION	TARIFF CODE - CODE TARIFAIRE	QUANTITY - QUANTITE	U - M	TRE CODE - CODE DE TR	SMA CODE - CODE DE LMSI	RATE OF CUSTOMS DUTY - TAUX DE DROIT	E.T. RATE - TAUX T.A.	RATE OF GST - TAUX DE TPS	VALUE FOR CURRENCY CONVERSION - VALEUR POUR CHANGE	VALUE FOR DUTY - VALEUR EN DOUANE	CUSTOMS DUTIES - DROITS DE DOUANE	SMA ASSESSMENT - COTISATION DE LMSI	EXCISE TAX - TAXE D'ACCISE	VALUE FOR TAX - VALEUR POUR TAXE	GST - TPS
8511.10.00.00		10000		NMB	13	0.00		7	8695.00	10000.00			10000.00	700.00	
Security deposit - incomplete invoice / consignation de garantie - facture incomplète															
43 DEPOSIT - DÉPÔT <b>1000.00</b>															
47 CUSTOMS DUTIES - DROITS DE DOUANE <b>1000.00</b>															
48 SMA ASSESSMENT - COTISATION DE LMSI															
49 EXCISE TAX - TAXE D'ACCISE															
50 GST - TPS <b>700.00</b>															
51 TOTAL <b>1700.00</b>															

DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - ÉCRIRE NOMS EN LETRES</small>		44 WAREHOUSE NO. - N° D'ENTREPÔT	
OF <b>Customs Brokers Ltd.</b> <small>IMPORTER / AGENT - IMPORTATEUR / AGENT</small>		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-00350920</b>	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. <small>DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.</small>		46 CARRIER CODE AT IMPORTATION <small>CODE DE TRANSPORTÉUR À L'IMPORTATION</small> <b>014-</b>	
Jan. 3, 20XX <small>DATE</small>		 <small>SIGNATURE</small>	

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**Type D – Sight Form B3**

This example shows the format to be used when an importer/owner prepares a sight Form B3 because fully satisfactory documentation cannot be submitted. The sight deposit amount must be shown in Field No. 43 and added into total duty (Field No. 47). The reason for the sight document is shown in Field No. 22 on the line following the last line accounting for the goods. The time limit must be shown in Field No. 18.

EXAMPLE 4

Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)																																		
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd 123 Any Street Ottawa, Ontario K1J 0L5			NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 4/Exemple 4			00000-589180643																																
10 SUB HDR NO. / N° DE SOUS-EN-TÊTE 1			11 VENDOR NAME - NOM DU VENDEUR NO. - N° XYZ Exporting Company Ltd. UTX 78161		3 TYPE AD		4 OFFICE NO. / N° DE BUREAU 497		5 GST REGISTRATION NO. / N° DE TPS UTX		6 PAYMENT CODE / CODE DE PAIEMENT 1		7 MODE OF TRANS. / MOD. DE TRAFIC 1		8 PORT OF UNLOADING / PORT DE DÉCHARGEMENT 10000		9 TOTAL WFO - TOTAL DE LA VD																							
12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX			13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10		15 U.S. PORT OF EXIT / BUREAU DE SORTIE DES É.U. 5309		16 DIRECT SHIPMENT DATE / DATE D'EXPORTATION DIRECTE 01		17 CTRY. CODE / PAYS USD		18 TIME LIMIT - DELAI / D 90		19 FREIGHT - FRET 100		20 RELEASE DATE - DATE DE LA MAINLEVÉE		RESERVED FOR COBA USE RÉSERVÉ À L'USAGE DE L'AGENCE																					
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION Security deposit - incomplete invoice / consignation de garantie - facture incomplète			23 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES 50		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMÉRO 50		25 LINE / LIGNE 1		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		27 CLASSIFICATION NO. / N° DE CLASSEMENT 8511.10.00.00		28 TARIFF CODE / TARIFAIRE 10000		29 QUANTITY / QUANTITÉ NMB		30 U-M 13		31 WFS CODE / CODE DE WFS 13		32 RATE OF CUSTOMS DUTY / TAUX DE DROIT 0.00		33 E.T. RATE / TAUX T.A. 7		34 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8695.00		35 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		36 CUSTOMS DUTIES / DROITS DE DOUANE		37 SIIA ASSESSMENT / COTISATION DE LMSI		38 EXCISE TAX / TAXE D'ACCISE 10000.00		39 VALUE FOR TAX / VALEUR POUR TAXE 700.00		40 GST / TPS	
41 LINE / LIGNE 2		42 DESCRIPTION / DESCRIPTION Security deposit - incomplete invoice / consignation de garantie - facture incomplète			43 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES 50		44 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMÉRO 50		45 LINE / LIGNE 2		46 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		47 CLASSIFICATION NO. / N° DE CLASSEMENT 8511.10.00.00		48 TARIFF CODE / TARIFAIRE 10000		49 QUANTITY / QUANTITÉ NMB		50 U-M 13		51 WFS CODE / CODE DE WFS 13		52 RATE OF CUSTOMS DUTY / TAUX DE DROIT 0.00		53 E.T. RATE / TAUX T.A. 7		54 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8695.00		55 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		56 CUSTOMS DUTIES / DROITS DE DOUANE		57 SIIA ASSESSMENT / COTISATION DE LMSI		58 EXCISE TAX / TAXE D'ACCISE 10000.00		59 VALUE FOR TAX / VALEUR POUR TAXE 700.00		60 GST / TPS	
61 LINE / LIGNE 3		62 DESCRIPTION / DESCRIPTION Security deposit - incomplete invoice / consignation de garantie - facture incomplète			63 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES 50		64 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMÉRO 50		65 LINE / LIGNE 3		66 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		67 CLASSIFICATION NO. / N° DE CLASSEMENT 8511.10.00.00		68 TARIFF CODE / TARIFAIRE 10000		69 QUANTITY / QUANTITÉ NMB		70 U-M 13		71 WFS CODE / CODE DE WFS 13		72 RATE OF CUSTOMS DUTY / TAUX DE DROIT 0.00		73 E.T. RATE / TAUX T.A. 7		74 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8695.00		75 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		76 CUSTOMS DUTIES / DROITS DE DOUANE		77 SIIA ASSESSMENT / COTISATION DE LMSI		78 EXCISE TAX / TAXE D'ACCISE 10000.00		79 VALUE FOR TAX / VALEUR POUR TAXE 700.00		80 GST / TPS	
81 LINE / LIGNE 4		82 DESCRIPTION / DESCRIPTION Security deposit - incomplete invoice / consignation de garantie - facture incomplète			83 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES 50		84 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMÉRO 50		85 LINE / LIGNE 4		86 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		87 CLASSIFICATION NO. / N° DE CLASSEMENT 8511.10.00.00		88 TARIFF CODE / TARIFAIRE 10000		89 QUANTITY / QUANTITÉ NMB		90 U-M 13		91 WFS CODE / CODE DE WFS 13		92 RATE OF CUSTOMS DUTY / TAUX DE DROIT 0.00		93 E.T. RATE / TAUX T.A. 7		94 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8695.00		95 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		96 CUSTOMS DUTIES / DROITS DE DOUANE		97 SIIA ASSESSMENT / COTISATION DE LMSI		98 EXCISE TAX / TAXE D'ACCISE 10000.00		99 VALUE FOR TAX / VALEUR POUR TAXE 700.00		100 GST / TPS	
43 DEPOSIT - DÉPÔT 1000.00				44 WAREHOUSE NO. - N° D'ENTREPÔT				45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920				46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 014-				47 CUSTOMS DUTIES / DROITS DE DOUANE 1000.00				48 SIIA ASSESSMENT / COTISATION DE LMSI				49 EXCISE TAX / TAXE D'ACCISE				50 GST / TPS 700.00				51 TOTAL 1700.00								
52 DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.				53 SIGNATURE / SIGNATURE <i>D. Smith</i>				54 DATE / DATE Jan. 3, 20XX				55 IMPORTER / AGENT - IMPORTATEUR / AGENT Customs Brokers Ltd.				56 TOTAL 1700.00				57 TOTAL 1700.00																				
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Type AD – Confirming Sight Form B3

This example shows the format to be used when accounting for goods released on minimum documentation where a sight deposit applies. The sight deposit amount must be shown in Field No. 43 and added into the total duty (Field No. 47). The reason for the sight document is shown in Field No. 22 on the line following the last line accounting for the goods. The time limit must be shown in Field No. 18.

EXAMPLE 5

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)	
<b>1 IMPORTER NAME AND ADDRESS</b> NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd 123 Any Street Ottawa, Ontario K1J 0L5		<b>2 TRANSACTION NO. - N° DE TRANSACTION</b>  Example 5/Exemple 5   00000-589180643		<b>3 TYPE</b> V	
<b>10 SUB HEAD NO. - N° DE SOUS-ENTÊTE</b> 1		<b>11 VENDOR NAME - NOM DU VENDEUR</b> NO. - N° XYZ Exporting Company Ltd. UTX 78161		<b>4 OFFICE NO. - N° DE BUREAU</b> 497	
<b>12 COUNTRY OF ORIGIN - PAYS D'ORIGINE</b> UTX		<b>13 PLACE OF EXPORT - LIEU D'EXPORTATION</b> UTX		<b>5 GST REGISTRATION NO. - N° DE TPS</b> 10	
<b>16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE</b> 01 M 01 D		<b>17 CRYC - CODE DEVISE</b> USD		<b>6 PAYMENT CODE - CODE DE PAIEMENT</b> 10	
<b>18 TIME LIMIT - DELAI</b> 01		<b>19 FREIGHT - FRET</b> 10000		<b>7 MODE OF TRANS. - MODE DE TRANSPORT</b> 10000	
<b>20 RELEASE DATE - DATE DE LA MAINLEVÉE</b> 01		<b>8 PORT OF UNLOADING - PORT DE DÉBARC.</b> 10000		<b>9 TOTAL VFD - TOTAL DE LA VD</b> 10000	

21 LINE - LIGNE	22 DESCRIPTION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE
1	8511.10.00.00	10000	NMB 13	0.00	7
<b>27 CLASSIFICATION NO. - N° DE CLASSEMENT</b> 8511.10.00.00		<b>28 TARIFF CODE - TARIFAIRE</b> 10000	<b>29 QUANTITY - QUANTITE</b> 10000	<b>30 U - M</b> NMB	<b>31 VFD CODE - CODE DE LIEU</b> 13
<b>32 VALUE FOR DUTY - VALEUR EN DOUANE</b> 10000.00		<b>33 CUSTOMS DUTIES - DROITS DE DOUANE</b> 10000.00	<b>34 SIMA ASSESSMENT - COTISATION DE LMSI</b> 0.00	<b>35 EXCISE TAX - TAXE D'ACCISE</b> 10000.00	<b>36 VALUE FOR TAX - VALEUR POUR TAXE</b> 700.00
<b>37</b> Goods delivered on January 2, 20XX, without examination or release by Customs / marchandises délivrées le 2 janvier 20XX, sans examen ou mainlevée par les douanes.					
<b>38</b> VALUE FOR DUTY - VALEUR EN DOUANE 10000.00		<b>39</b> CUSTOMS DUTIES - DROITS DE DOUANE 10000.00	<b>40</b> SIMA ASSESSMENT - COTISATION DE LMSI 0.00	<b>41</b> EXCISE TAX - TAXE D'ACCISE 10000.00	<b>42</b> VALUE FOR TAX - VALEUR POUR TAXE 700.00
<b>38</b> VALUE FOR DUTY - VALEUR EN DOUANE 10000.00					
<b>39</b> CUSTOMS DUTIES - DROITS DE DOUANE 10000.00					
<b>40</b> SIMA ASSESSMENT - COTISATION DE LMSI 0.00					
<b>41</b> EXCISE TAX - TAXE D'ACCISE 10000.00					
<b>42</b> VALUE FOR TAX - VALEUR POUR TAXE 700.00					

<b>43 DEPOSIT - DÉPÔT</b> 44 WAREHOUSE NO. - N° D'ENTREPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION		<b>47 CUSTOMS DUTIES - DROITS EN DOUANE</b> 700.00
<b>48 SIMA ASSESSMENT - COTISATION DE LMSI</b> 0.00		<b>49 EXCISE TAX - TAXE D'ACCISE</b> 700.00
<b>50 GST - TPS</b> 700.00		<b>51 TOTAL</b> 700.00

<b>DECLARATION - DÉCLARATION</b> I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.</small> OF <b>Customs Brokers Ltd.</b> <small>IMPORTER/AGENT - IMPORTATEUR/AGENT</small> DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX <i>D. Smith</i> <small>DATE SIGNATURE</small>	
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**Type V – Voluntary (Bona Fide)**

This example shows the format to be used by an importer/owner who has come forward and voluntarily declared goods that were delivered to him without the benefit of customs clearance. The importer/owner has also produced invoices for this shipment, and therefore, all the fields on Form B3 can be correctly completed. A brief statement of the circumstances is shown in the body of Form B3.

EXAMPLE 6

		Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI)									
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd 123 Any Street Ottawa, Ontario K1J 0L5			NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION Example 6/Exemple 6				00000-589180643								
3 TYPE V		4 OFFICE NO. / N° DE BUREAU 497	5 GST REGISTRATION NO. / N° DE TPS	6 PAYMENT CODE / CODE DE PaiEMENT	7 MODE OF TRANS. / MOD. DE TRANS.	8 PORT OF UNLOADING / PORT DE DÉBARAS.	9 TOTAL VFD - TOTAL DE LA VD 10000										
10 SUB. HDB NO. / N° DE SUB. ENVÊTE 1	11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		NO. - N°	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	14 TARIFF TREATMENT / TRAITEMENT TARIFFAIRE 10	15 U.S. PORT OF EXIT / BUREAU DE SORTIE DES E.-U. 01	16 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE 01	17 CURRENCY / MONNAIE USD	18 TIME LIMIT - DÉLAI 01	19 FREIGHT - FRET 01	20 RELEASE DATE - DATE DE LA MAINLEVÉE	RESERVED FOR COBA USE / RÉSERVÉ À L'USAGE DE L'YGENGE				
21 LINE / LIGNE 1	22 CLASSIFICATION NO. / N° DE CLASSEMENT PA-1234	23 TARIFF CODE / TARIFAIRE	24 QUANTITY / QUANTITÉ 10000	25 U - M	26 VFS CODE / CODE DE VFS	27 SBA CODE / CODE DE SBA	28 RATE OF CUSTOMS DUTY / TAUX DE DROIT 0.00	29 E.T. RATE / TAUX T.A.	30 RATE OF GST / TAUX DE TPS 7	31 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8695.00	32 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00	34 CUSTOMS DUTIES / DROITS DE DOUANE	35 SBA ASSESSMENT / COTÉATION DE LMSI	36 EXCISE TAX / TAXE D'ACCISE 10000.00	37 VALUE FOR TAX / VALEUR POUR TAXE 700.00	38 GST / TPS
Investigation file PA-1234. Assessment entry to account for duties on the estimated value of goods imported by hand baggage in small quantities and not reported to Customs during the period August 1, 20XX to July 31, 20XX. / Dossier d'enquête PA-1234. Déclaration d'évaluation pour déclarer et payer les droits sur la valeur estimative des marchandises importées en petites quantités dans le bagage à main entre le 1 août 20XX et le 31 juillet 20XX.																	
43 DEPOSIT - DÉPÔT	44 WAREHOUSE NO. - N° D'ENTRÉPÔT	45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET	46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR À L'IMPORTATION	47 CUSTOMS DUTIES / DROITS DE DOUANE	48 SBA ASSESSMENT / COTÉATION DE LMSI	49 EXCISE TAX / TAXE D'ACCISE	50 GST / TPS 700.00	51 TOTAL 700.00									
DECLARATION - DÉCLARATION I, <u>D. Smith</u> (613) 234-2345 PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. OF <u>Customs Brokers Ltd.</u> IMPORTER / AGENT - IMPORTATEUR / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX <i>D. Smith</i> DATE SIGNATURE																	

Type V – Voluntary (Investigation)

This example shows the format to be used when a voluntary or assessment Form B3 is prepared as a result of a customs file or ruling; in this case, an Investigation Division file. Those fields for which the required information is not available or is not applicable must be left blank (e.g., Field No. 45, "Cargo Control Number"). The file relating to Form B3 is shown in the description field and a brief statement of the circumstances is shown in the body of Form B3.

EXAMPLE 7

		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd 123 Any Street Ottawa, Ontario K1J 0L5			2 TRANSACTION NO. - N° DE TRANSACTION  Example 7/Exemple 7		
19 SUB HBI NO. N° DE SOUS EN-TÊTE  1			11 VENDOR NAME - NOM DU VENDEUR NO. - N°  XYZ Exporting Company Ltd. UTX 78161		
3 TYPE H		4 OFFICE NO. N° DE BUREAU 497		5 GST REGISTRATION NO. N° DE TPS	
12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX		13 PLACE OF EXPORT LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT TRAITEMENT TARIFFAIRE 10	
15 U.S. PORT OF EXIT BUREAU DE SORTIE DES I-44		16 PAYMENT CODE CODE DE PAIEMENT		17 MODE CODE CODE DE TRAV.	
18 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE 01 M   01 D		19 FREIGHT - FRET 10000		20 RELEASE DATE - DATE DE LA MAINLEVÉE	
21 LINE LIGNE 1		22 DESCRIPTION DÉSIGNATION 20 Boxes / boîtes		23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES 10000	
24 CLASSIFICATION NO. N° DE CLASSEMENT 8511.10.00.00		25 TARIFF CODE TARIFAIRE 10000		26 QUANTITY QUANTITÉ 10000	
27 VALUE FOR DUTY VALEUR EN DOUANE 10000.00		28 CUSTOMS DUTIES DROITS DE DOUANE 10000.00		29 SIMA ASSESSMENT COTISATION DE LMSI 700.00	
30 EXCISE TAX TAXE D'ACCISE 0.00		31 VALUE FOR TAX VALEUR POUR TAXE 10000.00		32 GST TPS 700.00	
33 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 12345678901234		34 SPECIAL AUTHORITY AUTORISATION SPECIALE		35 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 8695.00	
36 Omitted in error on a previous B3 accounting document / Omisses par inadvertance sur un formulaire B3 déclaration en détail précédente / Date de mainlevée 01/01/20XX.		37 EXCISE TAX TAXE D'ACCISE 0.00		38 VALUE FOR TAX VALEUR POUR TAXE 10000.00	
39 CUSTOMS DUTIES DROITS DE DOUANE 10000.00		40 SIMA ASSESSMENT COTISATION DE LMSI 700.00		41 GST TPS 700.00	
42 DEPOSIT - DÉPÔT		43 WAREHOUSE NO. - N° D'ENTREPÔT		44 CUSTOMS DUTIES DROITS DE DOUANE	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION		47 EXCISE TAX TAXE D'ACCISE	
48 GST TPS 700.00		49 TOTAL 700.00		50	
51		52		53	

Type H – Supplementary Form B3

This example shows the format to be used to voluntarily account for goods previously reported but not accounted for at the time of final accounting: for example, to account for a line on an invoice that was inadvertently omitted on a previous Form B3. Field No. 24, "Previous Transaction Number" is to indicate the transaction number of the previous Form B3. No cargo control number is required in Field N° 45, "Cargo Control Number." The release date must be shown in the body of Form B3.

**EXAMPLE 8**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd</b> 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° <b>123456789 RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 8/Exemple 8</b>		
		 <b>00000-589180643</b>				
10 SUB HEAD NO. - N° DE SOUS-EN-TÊTE  <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR NO. - N° <b>XYZ Exporting Company Ltd.</b> <b>UTX 78161</b>		12 COUNTRY OF ORIGIN - PAYS D'ORIGINE <b>UTX</b>		
		13 PLACE OF EXPORT - LIEU D'EXPORTATION <b>UTX</b>		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE <b>10</b>		
		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES E.-U. <b>5309</b>		9 TOTAL VFD - TOTAL DE LA VD  <b>10000</b>		
		16 DIRECT SHIPMENT DATE - DATE D'EXPÉDITION DIRECTE <b>01</b>		17 CURRENCY CODE - DEVISE <b>USD</b>		
		18 TIME LIMIT - DÉLAI <b>01</b>		19 FREIGHT - FRET <b>100</b>		
		20 RELEASE DATE - DATE DE LA MAINLEVÉE		RESERVED FOR COBA USE RÉSERVÉ À L'USAGE DE L'YNGE		

21 LINE - LIGNE	22 DESCRIPTION - DÉSIGNATION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMÉRO	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE
1	<b>Certificate of end-user attached / Certificat de l'utilisateur annexé</b>	<b>50</b>			
	27 CLASSIFICATION NO. - N° DE CLASSEMENT <b>9808.00.00.00</b>	28 TARIFF CODE - TARIFAIRE <b>13</b>	29 QUANTITY - QUANTITÉ <b>0.00</b>	30 U - M <b>13</b>	31 S.M.A. CODE - CODE DE L'USI <b>0.00</b>
	32 VALUE FOR DUTY - VALEUR EN DOUANE <b>10000.00</b>	33 CUSTOMS DUTIES - DROITS DE DOUANE	34 S.M.A. ASSESSMENT - COTISATION DE L'USI	35 EXCISE TAX - TAXE D'ACCISE	36 VALUE FOR TAX - VALEUR POUR TAXE
	37 GST TPS <b>8695.00</b>	38 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE			
	<b>Goods for official use at U.S. Embassy</b>				
	<b>Marchandises pour usage officiel de l'ambassade des États-Unis</b>				
	39 VALUE FOR DUTY - VALEUR EN DOUANE	40 CUSTOMS DUTIES - DROITS DE DOUANE	41 S.M.A. ASSESSMENT - COTISATION DE L'USI	42 EXCISE TAX - TAXE D'ACCISE	43 VALUE FOR TAX - VALEUR POUR TAXE
	44 GST TPS	45 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE			

DECLARATION - DÉCLARATION I, <input type="text"/> OF <input type="text"/> (PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.) IMPORTER / AGENT - IMPORTATEUR / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.  DATE: <input type="text"/> SIGNATURE: <input type="text"/>		43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTRÉPÔT  45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET  46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTEUR À L'IMPORTATION	47 CUSTOMS DUTIES - DROITS DE DOUANE 48 S.M.A. ASSESSMENT - COTISATION DE L'USI 49 EXCISE TAX - TAXE D'ACCISE 50 GST TPS 51 TOTAL
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**Multiple Subheaders (Diplomatic Goods)**

This example shows the format to be used when a change occurs to the content of the subheader (e.g., vendor name). All fields within the subheader must be completed on each new page as well as the appropriate fields on the related classification line. Subheader fields should never be completed on new pages if a new subheader is not applicable. Note that in any situation where multiple pages apply, trailer information in Field Nos. 43 to 51 should only be completed on the final Form B3 page.



EXAMPLE 8 – cont

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. - N°		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 8 - cont./</b> <b>Exemple 8 - suite</b>  <div style="text-align: center; font-weight: bold; font-size: 1.2em;">00000-589180543</div>		
3 TYPE	4 OFFICE NO. / N° DE BUREAU	5 GST REGISTRATION NO. / N° DE TPS	6 PAYMENT CODE / CODE DE PAIEMENT	7 MODE OF TRANS. / MODE DE TRANS.	8 PORT OF UNLOADING / PORT DE DÉBARD.	9 TOTAL VFD - TOTAL DE LA VD
10 SUB. HDR NO. / N° DE SOUS-EN-TÊTE	11 VENDOR NAME - NOM DU VENDEUR  XYZ Exporting Company Ltd. UTX 78161	NO. - N°	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE  UTX	13 PLACE OF EXPORT / LIEU D'EXPORTATION  UTX	14 TARIFF TREATMENT / TRAITEMENT TARIFFAIRE  10	15 U.S. PORT OF EXE. / BUREAU DE SORTIE DES L.A.U.  5309
2	16 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE  01   01	17 CTRY. CODE / DEVISE  USD	18 TIME LIMIT - DÉLAI	19 FREIGHT - FRET	RESERVED FOR CCRA USE RÉSERVÉ À L'USAGE DE L'AGENCE	
20 RELEASE DATE - DATE DE LA MAINLEVÉE						

21 LINE / LIGNE	22 DESCRIPTION / DESIGNATION	23 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE / LIGNE	26 SPECIAL AUTHORITY / AUTORISATION SPECIALE				
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITE	30 U - M	31 SMA CODE / CODE DE LIGNE	32 RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	33 E.T. RATE / TAUX T.A.	34 RATE OF GET / TAUX DE T.P.S.	35 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
2	Certificate of end-user attached / Certificat de l'utilisateur annexé		50						
	9808.00.00.00		13	0.00	68			8695.00	
	10000.00	0.00							
27	CLASSIFICATION NO. / N° DE CLASSEMENT	TARIFF CODE / TARIFAIRE	QUANTITY / QUANTITE	U - M	SMA CODE / CODE DE LIGNE	RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	E.T. RATE / TAUX T.A.	RATE OF GET / TAUX DE T.P.S.	VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE
	9808.00.00.00			13	0.00			68	8695.00
	10000.00	0.00							

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES / DROITS DE DOUANE  0.00
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET  014-00350920		48 SMA ASSESSMENT / COTISATION DE LMSI  0.00
46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTÉUR À L'IMPORTATION  014-		49 EXCISE TAX / TAXE D'ACCISE  0.00
		50 GST / TPS  0.00
		51 TOTAL  0.00

DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.</small>		
OF <b>Customs Brokers Ltd.</b> <small>IMPORTER/AGENT - IMPORTATEUR/AGENT</small>		
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.		
Jan. 3, 20XX <small>DATE</small>	Signature	

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The certificate referred to in Field No. 22 is one attested to by a signing officer of the embassy or consulate, declaring the goods to be for official use and not for sale.

EXAMPLE 9

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd.</b> 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° <b>123456789 RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 9/Exemple 9</b>		
10 SUB HDR NO. - N° DE SOUS-EN-TÊTE  <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR NO. - N°  <b>XYZ Exporting Company Ltd.</b> <b>UTX 78161</b>		3 TYPE <b>C</b>		
4 OFFICE NO. - N° DE BUREAU <b>497</b>		5 GST REGISTRATION NO. - N° DE TPS <b>UTX</b>		6 PAYMENT CODE - CODE DE PaiEMENT <b>1</b>		
7 MODE OF TRANS. - MODE DE TRANSPORT <b>1</b>		8 PORT OF UNLOADING - PORT DE DÉCHARGEMENT <b>5309</b>		9 TOTAL VFD - TOTAL DE LA VD <b>10000</b>		
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE <b>UTX</b>		13 PLACE OF EXPORT - LIEU D'EXPORTATION <b>UTX</b>		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE <b>2</b>		
15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U. <b>5309</b>		16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE <b>01</b>		17 CURRENCY CODE - CODE MONÉTAIRE <b>USD</b>		
18 TIME LIMIT - DÉLAI <b>01</b>		19 FREIGHT - FRET <b>100</b>		20 RELEASE DATE - DATE DE LA MAINLEVÉE		

21 LINE - LIGNE	22 DESCRIPTION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE
1		50			
27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - CODE TARIFAIRE	29 QUANTITY - QUANTITE	30 U-M	31 WFS CODE - CODE DE LA WFS	32 SINA CODE - CODE DE LA SINA
8511.10.00.00	9967	10000	NMB	13	
33 VALUE FOR DUTY - VALEUR EN DOUANE	34 CUSTOMS DUTIES - DROITS DE DOUANE	35 SINA ASSESSMENT - COTISATION DE LA SINA	36 EXCISE TAX - TAXE D'ACCISE	37 VALUE FOR TAX - VALEUR POUR TAXE	38 GST - TPS
10000.00			10000.00		700.00

43 DEPOSIT - DÉPÔT		47 CUSTOMS DUTIES - DROITS DE DOUANE	
44 WAREHOUSE NO. - N° D'ENTREPÔT		48 SINA ASSESSMENT - COTISATION DE LA SINA	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-00350920</b>		49 EXCISE TAX - TAXE D'ACCISE	
46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION <b>014-</b>		50 GST - TPS <b>700.00</b>	
		51 TOTAL <b>700.00</b>	

DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.</small>	
OF / DE <b>Customs Brokers Ltd.</b> <small>IMPORTER/AGENT - IMPORTATEUR/AGENT</small>	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.	
Jan. 3, 20XX <small>DATE</small>	<small>SIGNATURE</small>

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Chapter 99 – Special Classification Provisions

This example shows the format to be used when a special classification provision of Chapter 99 of the *Customs Tariff* is applicable. In Field No. 27 indicate the classification number for the goods from Chapters 1-97 of the Schedule to the *Customs Tariff*. Indicate only the first four digits of the Chapter 99 tariff item in Field No. 28 (i.e., tariff item 9967.00.00 is indicated as 9967). In this case the normal rate of duty equal to 6% is lowered to a free rate by the Chapter 99 tariff item. GST is still payable unless the goods qualify for the use of a GST status code.

**EXAMPLE 10**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)				
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 10/ Exemple 10						
10 SUB HDR NO. - N° DE SOUS-EN-TÊTE  1		11 VENDOR NAME - NOM DU VENDEUR  Venice Exporting Company Ltd.		3 TYPE  C		4 OFFICE NO. - N° DE BUREAU  497	5 GST REGISTRATION NO. - N° DE TPS  IT	6 PAYMENT CODE - CODE DE PaiEMENT  IT	7 MODE OF TRANS. - MODE DE TRANSPORT  1	8 PORT OF UNLOADING - PORT DE DÉCHARGEMENT  10000
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE  IT		13 PLACE OF EXPORT - LIEU D'EXPORTATION  IT		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE  2		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U.  CAD		16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE  M		
17 CTRY. CODE - PAYS  CAD		18 TIME LIMIT - DÉLAI  20 RELEASE DATE - DATE DE LA MAINLEVÉE		19 FREIGHT - FRET			RESERVE FOR COPIA USE RÉSERVE À L'USAGE DE L'AGENCE			

21 LINE	22 DESCRIPTION	23 WEIGHT IN KILOGRAMS	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE	26 SPECIAL AUTHORITY
27 CLASSIFICATION NO.	28 TARIFF CODE	29 QUANTITY	30 U-M	31 WFO CODE	32 SINA CODE
33 VALUE FOR DUTY	34 CUSTOMS DUTIES	35 SINA ASSESSMENT	36 EXCISE TAX	37 VALUE FOR TAX	38 GST
1	Tobacco / Tabac				
2403.10.00.10		200	KGM	13	
10000.00	400.00		4.0	23.148	7
			18.333		
	3666.60		4629.60	18696.20	1308.73

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES 4,066.60	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		48 SINA ASSESSMENT 4,629.60	
46 CARRIER CODE AT IMPORTATION 014-		49 EXCISE TAX 1,308.73	
50 TOTAL 10,004.93			

DECLARATION - DÉCLARATION I am D. Smith (613) 234-2345 PLEASE PRINT NAME - LETTRES MÔLÉES S.V.P.	
OF Customs Brokers Ltd. IMPORTER AGENT - IMPORTATEUR AGENT	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.	
Jan. 3, 20XX DATE	D. Smith SIGNATURE

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**Multiple Rates of Duty and Single Unit of Measure**

This example shows the format to be used when two different rates of duty and a single unit of measure apply to the same classification number. The normal customs duty rate is shown on the first detail line and the customs rate equivalent to the excise duty is shown on the second detail line. The unit of measure code and the quantity must always appear on the first detail line for a classification number. Since the unit of measure requirement for the second rate of duty is identical to the first, it is not necessary to complete the unit of measure and quantity on the second detail line. However, if desired, these fields may be repeated on the second detail line.

Note that Field No. 21 (line number) must only be completed once for each classification number and must always be on the first detail line related to the classification number.

**EXAMPLE 11**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)																																	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd.</b> 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° <b>123456789 RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 11 / Exemple 11</b>				 <b>00000-589180643</b>																															
10 SUB HDR NO. N° DE SOUS-EN-TÊTE  <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR  <b>Venice Exporting Company Ltd.</b>		3 TYPE  <b>AB</b>		4 OFFICE NO. N° DE BUREAU  <b>497</b>		5 GST REGISTRATION NO. N° DE TPS  <b>IT</b>		6 PAYMENT CODE CODE DE PaiEMENT  <b>1</b>		7 MODE OF TRANS. N° DE TRANSM.  <b>1</b>		8 PORT OF UNLOADING PORT DE DÉCHARGEMENT  <b>400</b>		9 TOTAL WFO - TOTAL DE LA VD  <b>400</b>																							
12 COUNTRY OF ORIGIN PAYS D'ORIGINE  <b>IT</b>		13 PLACE OF EXPORT LIEU D'EXPORTATION  <b>IT</b>		14 TARIFF TREATMENT TRAITEMENT TARIFFAIRE  <b>2</b>		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.T.A.  <b>CAD</b>		16 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE  <b>M</b>		17 CTRY. CODE PAYS  <b>DU</b>		18 TIME LIMIT - DELAI  <b>CAD</b>		19 FREIGHT - FRET  <b></b>		20 RELEASE DATE - DATE DE LA MAINLEVÉE  <b></b>																							
21 LINE LIGNE  <b>1</b>		22 DESCRIPTION DESIGNATION  <b>Cigarettes 1361 g/m Exceeding 102mm / excédant 102mm</b>			23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES  <b>2402.20.00.10</b>		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE  <b>2402.20.00.10</b>		25 LINE LIGNE  <b>9</b>		26 SPECIAL AUTHORITY AUTORISATION SPECIALE  <b></b>		27 CLASSIFICATION NO. N° DE CLASSEMENT  <b>2402.20.00.10</b>		28 TARIFF CODE TARIFAIRE  <b>9</b>		29 QUANTITY QUANTITE  <b>MIL</b>		30 U - M  <b>13</b>		31 WFO CODE CODE DE LIGNE  <b>12.5</b>		32 RATE OF CUSTOMS DUTY TAUX DE DROIT  <b>3.4276</b>		33 E.T. RATE TAUX T.A.  <b></b>		34 RATE OF GST TAUX DE TPS  <b>400.00</b>		35 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE  <b>50.00</b>										
36 VALUE FOR DUTY VALEUR EN DOUANE  <b>400.00</b>		37 CUSTOMS DUTIES DROITS DE DOUANE  <b>50.00</b>		38 S.M.A. ASSESSMENT COTISATION DE L.M.S.I.  <b></b>		39 EXCISE TAX TAUX D'ACCISE  <b></b>		40 VALUE FOR TAX VALEUR POUR TAXE  <b></b>		41 GST TPS  <b></b>		42 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE  <b></b>		43 LINE LIGNE  <b>9</b>		44 SPECIAL AUTHORITY AUTORISATION SPECIALE  <b></b>		45 CLASSIFICATION NO. N° DE CLASSEMENT  <b></b>		46 TARIFF CODE TARIFAIRE  <b>9</b>		47 QUANTITY QUANTITE  <b>MIL</b>		48 U - M  <b></b>		49 WFO CODE CODE DE LIGNE  <b>27.475</b>		50 RATE OF CUSTOMS DUTY TAUX DE DROIT  <b></b>		51 E.T. RATE TAUX T.A.  <b></b>		52 RATE OF GST TAUX DE TPS  <b></b>		53 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE  <b>247.28</b>					
54 VALUE FOR DUTY VALEUR EN DOUANE  <b>247.28</b>		55 CUSTOMS DUTIES DROITS DE DOUANE  <b></b>		56 S.M.A. ASSESSMENT COTISATION DE L.M.S.I.  <b></b>		57 EXCISE TAX TAUX D'ACCISE  <b></b>		58 VALUE FOR TAX VALEUR POUR TAXE  <b></b>		59 GST TPS  <b></b>		60 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE  <b></b>		61 LINE LIGNE  <b>90</b>		62 SPECIAL AUTHORITY AUTORISATION SPECIALE  <b></b>		63 CLASSIFICATION NO. N° DE CLASSEMENT  <b></b>		64 TARIFF CODE TARIFAIRE  <b>90</b>		65 QUANTITY QUANTITE  <b>CEN</b>		66 U - M  <b></b>		67 WFO CODE CODE DE LIGNE  <b>308.48</b>		68 RATE OF CUSTOMS DUTY TAUX DE DROIT  <b></b>		69 E.T. RATE TAUX T.A.  <b></b>		70 RATE OF GST TAUX DE TPS  <b>1005.76</b>		71 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE  <b>70.40</b>					
72 VALUE FOR DUTY VALEUR EN DOUANE  <b></b>		73 CUSTOMS DUTIES DROITS DE DOUANE  <b></b>		74 S.M.A. ASSESSMENT COTISATION DE L.M.S.I.  <b></b>		75 EXCISE TAX TAUX D'ACCISE  <b></b>		76 VALUE FOR TAX VALEUR POUR TAXE  <b></b>		77 GST TPS  <b></b>		78 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE  <b></b>		79 LINE LIGNE  <b></b>		80 SPECIAL AUTHORITY AUTORISATION SPECIALE  <b></b>		81 CLASSIFICATION NO. N° DE CLASSEMENT  <b></b>		82 TARIFF CODE TARIFAIRE  <b></b>		83 QUANTITY QUANTITE  <b></b>		84 U - M  <b></b>		85 WFO CODE CODE DE LIGNE  <b></b>		86 RATE OF CUSTOMS DUTY TAUX DE DROIT  <b></b>		87 E.T. RATE TAUX T.A.  <b></b>		88 RATE OF GST TAUX DE TPS  <b></b>		89 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE  <b></b>					
90 VALUE FOR DUTY VALEUR EN DOUANE  <b></b>		91 CUSTOMS DUTIES DROITS DE DOUANE  <b></b>		92 S.M.A. ASSESSMENT COTISATION DE L.M.S.I.  <b></b>		93 EXCISE TAX TAUX D'ACCISE  <b></b>		94 VALUE FOR TAX VALEUR POUR TAXE  <b></b>		95 GST TPS  <b></b>		96 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE  <b></b>		97 LINE LIGNE  <b></b>		98 SPECIAL AUTHORITY AUTORISATION SPECIALE  <b></b>		99 CLASSIFICATION NO. N° DE CLASSEMENT  <b></b>		100 TARIFF CODE TARIFAIRE  <b></b>		101 QUANTITY QUANTITE  <b></b>		102 U - M  <b></b>		103 WFO CODE CODE DE LIGNE  <b></b>		104 RATE OF CUSTOMS DUTY TAUX DE DROIT  <b></b>		105 E.T. RATE TAUX T.A.  <b></b>		106 RATE OF GST TAUX DE TPS  <b></b>		107 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE  <b></b>					
108 DECLARATION - DECLARATION I am <b>D. Smith</b> (613) 234-2345 PLEASE PRINT NAME - LETTRES MOUTRES S.V.P. OF <b>Customs Brokers Ltd.</b> IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.  <b>Jan. 3, 20XX</b> <i>D. Smith</i> DATE SIGNATURE				109 43 DEPOSIT - DÉPÔT  <b></b>				110 44 WAREHOUSE NO. - N° D'ENTREPÔT  <b></b>				111 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET  <b>014-00350920</b>				112 46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION  <b></b>				113 47 CUSTOMS DUTIES DROITS DE DOUANE  <b>297.28</b>				114 48 S.M.A. ASSESSMENT COTISATION DE L.M.S.I.  <b></b>				115 49 EXCISE TAX TAUX D'ACCISE  <b>308.48</b>				116 50 GST TPS  <b>70.40</b>				117 51 TOTAL  <b>676.16</b>			
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**Importation of Cigarettes Exceeding 102 mm in Length**

This example shows the format to be used when importing cigarettes exceeding 102 mm in length. Line 2, Field No. 29, shows twice the number of actual cigarettes, Field No. 30 shows MIL as the unit of measure, and Field No. 33 shows the customs duty equivalent of the excise duty rate per thousand cigarettes. On line 3, Field No. 29 shows twice the actual number of cigarettes for each 76mm in excess of 102 mm in length on the smokeable portion only, not including the filter. Field No. 30 on line 3 shows CEN as unit of measure. Field No. 34 on the first detail line shows the excise tax rate per hundred cigarettes. If the cigarettes exceed 102 mm in length, only by reason of the filter being included in the measurement, show the actual number of cigarettes in Field No. 29 of Line 3.

**EXAMPLE 12**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)																																																																																																														
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001	2 TRANSACTION NO. - N° DE TRANSACTION  Example 12/ Exemple 12		00000-589180643																																																																																																															
10 SUB HEAD NO. - N° DE SOUS-CHIFFRE  1	11 VENDOR NAME - NOM DU VENDEUR  XYZ Exporting Company Ltd. UTX 78161	NO. - N°	3 TYPE AB	4 OFFICE NO. - N° DE BUREAU 497	5 GST REGISTRATION NO. - N° DE TPS	6 PAYMENT CODE - CODE DE PAIEMENT	7 MODE OF TRAVEL 1	8 PORT OF ORIGIN - PORT D'ORIGINE	9 TOTAL WFD - TOTAL DE LA VD 11000																																																																																																											
			12 COUNTRY OF ORIGIN - PAYS D'ORIGINE UTX	13 PLACE OF EXPORT - LIEU D'EXPORTATION UTX	14 TARIFF TREATMENT - TRAITEMENT TARIFFAIRE 10	15 U.S. PORT OF EXIT - PORT DE SORTIE DES E.-U. 5309	RESERVED FOR COBA USE RÉSERVÉ À L'USAGE DE L'AGENCE																																																																																																													
			16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE 01	17 CURRENCY - MONNAIE USD	18 TIME LIMIT - DÉLAI 01	19 FREIGHT - FRET 100				20 RELEASE DATE - DATE DE LA MAINLEVÉE																																																																																																										
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21 LINE - LIGNE	22 DESCRIPTION - DÉSIGNATION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 SPECIAL AUTHORITY - AUTORISATION SPECIALE																																																																																																																
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<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>27 CLASSIFICATION NO. - N° DE CLASSEMENT</td> <td>28 TARIFF CODE - CODE TARIFFAIRE</td> <td>29 QUANTITY - QUANTITE</td> <td>30 U - M</td> <td>31 WFO CODE - CODE DE LIGNE</td> <td>32 SIMA CODE - CODE DE LIGNE</td> <td>33 RATE OF CUSTOMS DUTY - TAUX DE DROIT</td> <td>34 E.T. RATE - TAUX T.A.</td> <td>35 RATE OF GST - TAUX DE TPS</td> <td>36 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE</td> </tr> <tr> <td>9103.10.00.00</td> <td></td> <td>100</td> <td>NMB</td> <td>13</td> <td></td> <td>0.00</td> <td>10</td> <td>7</td> <td>8695.00</td> </tr> <tr> <td colspan="2">37 VALUE FOR DUTY - VALEUR EN DOUANE</td> <td colspan="2">38 CUSTOMS DUTIES - DROITS DE DOUANE</td> <td colspan="2">39 SIMA ASSESSMENT - COTISATION DE LMSI</td> <td colspan="2">40 EXCISE TAX - TAXE D'ACCISE</td> <td colspan="2">41 VALUE FOR TAX - VALEUR POUR TAXE</td> <td colspan="1">42 GST - TPS</td> </tr> <tr> <td colspan="2">10000.00</td> <td colspan="2">500.00</td> <td colspan="2">10500.00</td> <td colspan="2">735.00</td> <td colspan="2"></td> </tr> </table>					27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - CODE TARIFFAIRE	29 QUANTITY - QUANTITE	30 U - M	31 WFO CODE - CODE DE LIGNE	32 SIMA CODE - CODE DE LIGNE	33 RATE OF CUSTOMS DUTY - TAUX DE DROIT	34 E.T. RATE - TAUX T.A.	35 RATE OF GST - TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE	9103.10.00.00		100	NMB	13		0.00	10	7	8695.00	37 VALUE FOR DUTY - VALEUR EN DOUANE		38 CUSTOMS DUTIES - DROITS DE DOUANE		39 SIMA ASSESSMENT - COTISATION DE LMSI		40 EXCISE TAX - TAXE D'ACCISE		41 VALUE FOR TAX - VALEUR POUR TAXE		42 GST - TPS	10000.00		500.00		10500.00		735.00																																																																										
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43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT			45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTEUR À L'IMPORTATION 014-		47 CUSTOMS DUTIES - DROITS DE DOUANE 500.00		48 SIMA ASSESSMENT - COTISATION DE LMSI 805.00		49 EXCISE TAX - TAXE D'ACCISE 1305.00																																																																																																									
51 TOTAL																																																																																																																				

**Excisable Clocks**


This example shows the format to be used for clocks and their excise tax application:

- (a) clocks are subject to excise tax on line 1, since the duty-paid value exceeds \$50 each. Therefore, excise tax is assessed at 10% of the amount in excess of the limit, i.e., quantity times 50; and
- (b) clocks are not subject to excise tax on line 2, since the duty-paid value does not exceed \$50 each.

## EXAMPLE 13

Canada Customs and Revenue Agency		Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED - (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)																											
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR				NO. - N°		2 TRANSACTION NO. - N° DE TRANSACTION																													
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5				123456789 RM0001		Example 13/ Exemple 13																													
10 SUB HDR NO. N° DE SOUS-ENRÊTE				11 VENDOR NAME - NOM DU VENDEUR		12 COUNTRY OF ORIGIN PAYS D'ORIGINE		13 PLACE OF EXPORT LIEU D'EXPORTATION		14 TARIFF TREATMENT TRAITEMENT TARIFFAIRE		15 U.S. PORT OF EXIT OF GST BUREAU DE SORTIE DE L'É.U.		16 DIRECT SHIPMENT DATE DATE DE RÉCEPTION DIRECTE		17 CURRENCY DEVISE		18 TIME LIMIT - DELAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE													
1				XYZ Exporting Company Ltd. UTX 78161		UTX		UTX		10		5309		01		01		USD		100		RESERVED FOR COBA USE RESERVE À L'USAGE DE L'INSTRICE													
9 TOTAL WFD - TOTAL DE LA VD												129600																							
21 LINE LIGNE		22 DESCRIPTION DESIGNATION			23 WEIGHT IN KILOGRAMS POIDS EN		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMERO		25 LINE LIGNE		26 SPECIAL AUTHORITY AUTORISATION SPECIALE																								
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIF-ÉCÉ		29 QUANTITY QUANTITÉ		30 U+M		31 WFO CODE CODE DE WFO		32 SNA CODE CODE DE SNA		33 RATE OF CUSTOMS DUTY TAUX DE DROIT		34 E.T. RATE TAUX T.A.		35 RATE OF GST TAUX DE L'É.C.		36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE																	
37 VALUE FOR DUTY VALEUR EN DOUANE		38 CUSTOMS DUTIES DROITS DE DOUANE		39 SNA ASSESSMENT COTISATION DE LMSI		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS																									
1		Model 212 Sedan 2000 kg each / Modèle 212 Sedan 2000 kg chacun															28000.00																		
8703.22.00.91		4		NMB		13		0.00		7		32400.00																							
32400.00								120.00		32520.00																									
2		Model 212 Sedan 2026 kg each / Modèle 212 Sedan 2026 kg chacun															28000.00																		
8703.23.00.41		4		NMB		13		0.00		30.00		32400.00																							
32400.00								120.00		32520.00																									
3		312 Sedan-Air conditioned / Climatisé 2055-29=2026 kg															28000.00																		
8703.23.00.41		4		NMB		13		0.00		130.00		32400.00																							
32400.00								520.00		32920.00												2304.40													
4		Model 412 Sedan 2187 kg each / Modèle 412 Sedan 2187 kg chacun															28000.00																		
8703.24.00.51		4		NMB		13		0.00		180.00		32400.00																							
32400.00								720.00		33120.00												2318.40													
43 DEPOSIT - DÉPÔT				44 WAREHOUSE NO. - N° D'ENTREPÔT				45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET				46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION				47 CUSTOMS DUTIES DROITS DE DOUANE				48 SNA ASSESSMENT COTISATION DE LMSI				49 EXCISE TAX TAUX D'ACCISE				50 GST TPS				51 TOTAL			
D. Smith PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.								6105 123456789123								1360.00				6899.20				8259.20											
OF DE D. Smith IMPORT AGENT - IMPORTATEUR/AGENT																																			
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.																																			
Jan. 3, 20XX DATE				D. Smith SIGNATURE																															

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## Excise Tax on Automobiles

This example shows the format to be used when accounting for automobiles with various excise tax rates. Note that VAR is not acceptable. When different excise tax rates apply, a new classification line must be completed for each rate. The various excise tax rate conditions that may be encountered are listed below:

- vehicles with air conditioners must be segregated and shown separately from other vehicles, even if the air conditioners are exempt from excise tax;
- where vehicles are air-conditioned, deduct 29 kg from the vehicle weight before calculating the excise tax (refer to example, line 3);
- if the vehicles are not air-conditioned, and no excise tax applies on the weight, leave Field No. 34 blank (refer to example, line 1); and
- where there is no excise tax on the weight of the vehicles, but they are air-conditioned, show 100 for \$100 each, in Field No. 34, "Excise Tax Rate."

**EXAMPLE 14**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)					
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd.</b> 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° <b>123456789 RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 14/ Exemple 14</b>		 <b>00000-589180643</b>					
10 SUB HDR NO. - N° DE SOUS-EN-TÊTE  <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR  <b>Venice Exporting Company Ltd.</b>		3 TYPE <b>AB</b>		4 OFFICE NO. - N° DE BUREAU <b>497</b>	5 GST REGISTRATION NO. - N° DE TPS <b>IT</b>	6 PAYMENT CODE - CODE DE PaiEMENT <b>IT</b>	7 MODE OF TRANS. - MODE DE TRANSPORT <b>2</b>	8 PORT OF UNLOADING - PORT DE DÉCHARGEMENT <b>1000</b>	9 TOTAL VFD - TOTAL DE LA VD  RESERVED FOR COPIA USE RÉSERVÉ À L'USAGE DE L'AGENCE
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE <b>IT</b>		13 PLACE OF EXPORT - LIEU D'EXPORTATION <b>IT</b>		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE <b>2</b>		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U.  16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE <b>M</b>		17 CTRY. CODE - PAYS <b>CAD</b>		18 TIME LIMIT - DÉLAI  19 FREIGHT - FRET  20 RELEASE DATE - DATE DE LA MAINLEVÉE	

21 LINE - LIGNE	22 DESCRIPTION - DESCRIPTION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE				
27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - CODE TARIFAIRE	29 QUANTITY - QUANTITE	30 U-M	31 WFS CODE - CODE DE LA WFS	32 SIMA CODE - CODE DE LA SIMA	33 RATE OF CUSTOMS DUTY - TAUX DE DROIT	34 E.T. RATE - TAUX T.A.	35 RATE OF GST - TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE
37 VALUE FOR DUTY - VALEUR EN DOUANE	38 CUSTOMS DUTIES - DROITS DE DOUANE	39 SIMA ASSESSMENT - COTISATION DE LA SIMA	40 EXCISE TAX - TAXE D'ACCISE	41 VALUE FOR TAX - VALEUR POUR TAXE	42 GST - TPS				
1	Brass key blanks / Ébauche de clefs								
	8301.70.90.10		13	31		6.5		7	
	1000.00	65.00	50.00			1115.00			78.05

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES - DROITS DE DOUANE <b>65.00</b>	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-00350920</b>		48 SIMA ASSESSMENT - COTISATION DE LA SIMA <b>50.00</b>	
46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION		49 EXCISE TAX - TAXE D'ACCISE	
50 GST - TPS <b>78.05</b>		51 TOTAL <b>193.05</b>	

DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.</small>	
OF <b>Customs Brokers Ltd.</b> <small>IMPORTER/AGENT - IMPORTATEUR/AGENT</small>	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLÈTS.	
Jan. 3, 20XX <small>DATE</small>	 <small>SIGNATURE</small>

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**SIMA Assessment (Payment)**

This example shows the format to be used when the goods are subject to SIMA assessment, and payment of SIMA duty is made. The SIMA code in Field No. 32 shows 31; the first digit indicates that provisional duty is being assessed and the second digit indicates that the amount is being paid in cash. The export price has been determined to be the selling price on the invoice and is 5¢ each or \$50 for the shipment. The normal value has been determined to be 10¢ each or \$100 for the shipment. The provisional anti-dumping duty is the amount by which the export price is lower than the normal value, in this case 5¢ per unit times the number of units released during the provisional period (1000 × 5¢ = \$50). Value for tax in Field No. 41 must include the SIMA assessment amount completed in Field No. 39. Total SIMA assessment must be included in Field No. 48.

## EXAMPLE 15

Canada Customs and Revenue Agency		Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)							
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5				NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION Example 15/ Exemple 15									
10 SUB RHS NO. N° DE SOLIC. SOLICITE				11 VENDOR NAME - NOM DU VENDEUR Venice Exporting Company Ltd.		NO. - N°		9 TOTAL VFD - TOTAL DE LA VD 1000							
3 TYPE AB		4 OFFICE NO. W. DE BUREAU 497		5 GST REGISTRATION NO. N° DE TPS		6 PAYMENT CODE DE PAIEMENT		7 MODE D'OPÉ. TRAV.							
12 COUNTRY OF ORIGIN PAYS D'ORIGINE IT		13 PLACE OF EXPORT LIEU D'EXPORTATION IT		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 2		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES C-1		RESERVED FOR CORA USE RESERVE À L'USAGE DE L'AGENCE							
18 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE M		17 CRRY. CODE DEVISE CAD		19 TIME LIMIT - DELAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE							
21 LINE LIGNE		22 DESCRIPTION DESIGNATION			23 WEIGHT IN KILOGRAMS POIDS EN		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMERO		25 LINE LIGNE		26 SPECIAL AUTHORITY AUTORISATION SPECIALE				
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITE		30 U - M		31 VFD CODE CODE VD		32 SIMA CODE CODE SI		33 RATE OF CUSTOMS DUTY TAUX DE DROIT			
34 E.T. RATE TAUX T.A.		35 RATE OF GST TAUX DE TPS		36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE		37 VALUE FOR DUTY VALEUR EN DOUANE		38 CUSTOMS DUTIES DROITS DE DOUANE		39 SIMA ASSESSMENT COTISATION DE LMSI		40 EXCISE TAX TAUX D'ACCISE			
41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS		43 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMERO		44 LINE LIGNE		45 SPECIAL AUTHORITY AUTORISATION SPECIALE							
1		Bond No. / No de cautionnement 123-4567			13		32		6.5		7				
8301.70.90.10										1000.00		65.00		50.00	
1065.00		74.55								1065.00		74.55			
47 CUSTOMS DUTIES DROITS DE DOUANE		65.00		48 SIMA ASSESSMENT COTISATION DE LMSI		49 EXCISE TAX TAUX D'ACCISE		50 GST TPS		74.55		51 TOTAL		139.55	
DECLARATION - DECLARATION I, <u>D. Smith</u> (613) 234-2345 PLEASE PRINT NAME - LETTRES MAJULES S.V.P. OF OR DE <u>Customs Brokers Ltd.</u> IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.  Jan. 3, 20XX <u>D. Smith</u> DATE SIGNATURE				43 DEPOT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTRÉPÔT  45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTÉUR À L'IMPORTATION											

## SIMA Assessment (Deferred by Bond)

This example shows the format to be used when the goods are subject to SIMA assessment, and a bond has been posted for deferral of payment of the SIMA assessment. The SIMA code in Field No. 32 shows 32; the first digit indicates that provisional duty is being assessed and the second digit indicates the payment is deferred by a SIMA bond (See Memorandum D14-1-5 for details respecting use of the SIMA bond). Provisional anti-dumping duty is the difference between normal value and export price (see previous example for details). Value for tax in Field No. 41 does not include the SIMA assessment amount which is shown in Field No. 39. The total SIMA assessment amount in Field No. 48 is nil.

Note that the bond number is shown in Field No. 22.



**EXAMPLE 16**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)					
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 16/ Exemple 16		 00000-589180643					
10 SUB HDR NO. N° DE SOUS-ENHÊTE  1		11 VENDOR NAME - NOM DU VENDEUR  Bonn Exporting Company Ltd.		3 TYPE AB		4 OFFICE NO. N° DE BUREAU 497	5 GST REGISTRATION NO. N° DE TPS DE	6 PAYMENT CODE CODE DE PAIEMENT DE	7 MODE OF TRANS. CODE DE TRANSP. 1	8 PORT OF UNLOADING / PORT DE DÉCHARGE DE	9 TOTAL VFD - TOTAL DE LA VD 3000
12 COUNTRY OF ORIGIN PAYS D'ORIGINE DE		13 PLACE OF EXPORT / LIEU D'EXPORTATION DE		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 2		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.U. DE		16 U.S. PORT OF ENTRY BUREAU D'ENTRÉE DES É.U. DE		RESERVED FOR CCRA USE RÉSERVÉ À L'USAGE DE L'AGENCE	
18 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE M		17 CTRY. CODE PAYS CAD		19 FREIGHT - FRET DE		20 RELEASE DATE - DATE DE LA MAINLEVÉE DE					

21 LINE	22 DESCRIPTION	23 WEIGHT IN KG./GRAMS	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE	26 SPECIAL AUTHORITY
1	D8-2-1/Canadian Goods Abroad / Marchandise canadienne à l'étranger			98-01-0101	
9006.53.10.00		100	NMB 13	5.0	7
2500.00					
2					
9006.53.10.00		100	NMB 13	5.0	7
500.00		25.00		525.00	36.75

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES DROITS DE DOUANE 25.00	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		48 SMA ASSESSMENT COTISATION DE LMSI 36.75	
46 CARRIER CODE AT IMPORTATION CODE DU TRANSPORTATEUR À L'IMPORTATION 014-		49 EXCISE TAX TAUX D'ACCISE 61.75	

DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 PLEASE PRINT NAME - LETTRES MÔLÉES S.V.P.	
OF Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENT	
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Jan. 3, 20XX DATE	 SIGNATURE

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**Canadian Goods Repaired Abroad Without Warranty in a Country Other Than the United States, Mexico, Chile, Israel or Another CIFTA Beneficiary, or Costa Rica**

This example shows the format to be used when Canadian goods are returned after being repaired without warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica. The first classification line shows the value of the goods at the time of import less the value of the repairs. Duty and GST are relieved under the Canadian Goods Abroad Program. Indicate 98-01-0101 in Field No. 26, "Special Authority." The second classification line shows the value of the repairs. Duty and taxes must be calculated for this line in the normal manner. Total value for duty in Field No. 9 includes the value of the goods at the time of export as well as the value of the repairs.

## EXAMPLE 17

Canada Customs and Revenue Agency		Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)			
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5				NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 17/ Exemple 17					
10 SUB HDR NO. - N° DE SOUS-EN-TÊTE 1				11 VENDOR NAME - NOM DU VENDEUR Bonn Exporting Company Ltd.		NO. - N°		3 TYPE AB			
12 COUNTRY OF ORIGIN DE				13 PLACE OF EXPORT DE		14 TARIFF TREATMENT 2		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.U.			
16 DIRECT SHIPMENT DATE M				17 CTRY. CODE CAD		18 TIME LIMIT - DELAI DU		19 FREIGHT - FRET			
20 RELEASE DATE - DATE DE LA MAINLEVÉE				21 LINE 1		22 DESCRIPTION D8-2-1/Canadian Goods Abroad (warranty)		23 WEIGHT IN KILOGRAMS POIDS EN			
24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE				25 NUMBER		26 LINE		27 SPECIAL AUTHORITY AUTORISATION SPECIALE			
28 CLASSIFICATION NO. 9006.53.10.00				29 TARIFF CODE 100		30 QUANTITY 100		31 U.S. HTS CODE NMB 19			
32 WFS CODE 19				33 SINM CODE 19		34 RATE OF CUSTOMS DUTY 5.0		35 E.T. RATE 7			
36 VALUE FOR DUTY 2500.00				37 CUSTOMS DUTIES 25.00		38 SINM ASSESSMENT 25.00		39 EXCISE TAX 25.00			
40 VALUE FOR TAX 2500.00				41 GST 25.00		42 VALUE FOR CURRENCY CONVERSION 2500.00		43 TOTAL 2500.00			
44 WAREHOUSE NO. - N° D'ENTREPÔT				45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		46 CARRIER CODE AT IMPORTATION 014-		47 CUSTOMS DUTIES 25.00			
48 SINM ASSESSMENT 25.00				49 EXCISE TAX 25.00		50 GST 25.00		51 TOTAL 25.00			
DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 PLEASE PRINT NAME - LETTRES MAJUSCULES S.V.P. OF <b>Customs Brokers Ltd.</b> IMPORTER AGENT - IMPORTATEUR AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.  Jan. 3, 20XX <i>D. Smith</i> DATE SIGNATURE				43 DEPOSIT - DÉPÔT				47 CUSTOMS DUTIES 25.00			
B3 (00) Printed in Canada - Imprimé au Canada				Canada							

### Importation of Goods Repaired Free Under Warranty in a Country Other Than the United States, Mexico, Chile, Israel or another CIFTA Beneficiary, or Costa Rica

This example shows the format to be used when goods are returned after being repaired under warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica.

(a) The first classification line is the good's Canadian value at time of export meaning the import value less the value of the repairs, additions, or work abroad. Duties including GST are relieved on this amount; and

(b) The second classification line, with the same classification number, is the value of the repairs, equipment additions, or work done abroad. Duties including GST are payable on this amount. However, in this example, the goods are repaired under warranty and are not subject to GST. Indicate GST status code 66 in Field No. 35.

Total value for duty in Field No. 9 includes the value of the goods at the time of export, as well as the value of the repairs. The value for duty code in Field No. 31 will be "19" or "29," as appropriate, for the residual method of valuation.

**EXAMPLE 18**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)																									
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd.</b> 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° <b>123456789 RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 18/ Exemple 18</b>		 <b>00000-589180543</b>																									
10 SUB HDR NO. N° DE SOUS-ENRÊTE  <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR NO. - N° <b>XYZ Exporting Company Ltd.</b> <b>UTX 78161</b>		3 TYPE <b>AB</b>		4 OFFICE NO. N° DE BUREAU <b>497</b>		5 GST REGISTRATION NO. N° DE TPS <b>UTX</b>		6 PAYMENT CODE CODE DE PAIEMENT <b>1</b>		7 MODE OF TRANS. CODE DE TRANSP. <b>10000</b>		8 PORT OF UNLOADING CODE DE PORT D'ARRIVÉE <b>10000</b>		9 TOTAL WFD - TOTAL DE LA VD <b>10000</b>															
12 COUNTRY OF ORIGIN PAYS D'ORIGINE <b>UTX</b>		13 PLACE OF EXPORT LIEU D'EXPORTATION <b>UTX</b>		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE <b>10</b>		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.U. <b>5309</b>		16 U.S. PORT OF ENTRY BUREAU D'ARRIVÉE DES É.U. <b>100</b>		17 CRYST. CODE DE VISE <b>CAD</b>		18 TIME LIMIT - DÉLAI <b>100</b>		19 FREIGHT - FRET <b>100</b>		20 RELEASE DATE - DATE DE LA MAINLEVÉE  															
21 LINE LIGNE <b>1</b>		22 DESCRIPTION DESIGNATION  		23 WEIGHT IN KILOGRAMS POIDS EN <b>50</b>		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMERO  		25 LINE LIGNE  		26 SPECIAL AUTHORITY AUTORISATION SPECIALE  		27 CLASSIFICATION NO. N° DE CLASSEMENT <b>9006.30.90.00</b>		28 TARIFF CODE TARIFAIRE <b>9992</b>		29 QUANTITY QUANTITE  		30 U - M <b>19</b>		31 WFS CODE CODE DE VFS  		32 SINA CODE CODE DE SINA  		33 RATE OF CUSTOMS DUTY TAUX DE DROIT  		34 E.T. RATE TAUX T.A. <b>7</b>		35 RATE OF GST TAUX DE TPS  		36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE  	
37 VALUE FOR DUTY VALEUR EN DOUANE <b>10000.00</b>		38 CUSTOMS DUTIES DROITS DE DOUANE  		39 SINA ASSESSMENT COTISATION DE LMSI  		40 EXCISE TAX TAUX D'ACCISE  		41 VALUE FOR TAX VALEUR POUR TAXE <b>10000.00</b>		42 GST TPS <b>700.00</b>		43 DEPOSIT - DÉPÔT  		44 WAREHOUSE NO. - N° D'ENTREPÔT  		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-00350920</b>		46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION <b>014-</b>		47 CUSTOMS DUTIES DROITS DE DOUANE  		48 SINA ASSESSMENT COTISATION DE LMSI  		49 EXCISE TAX TAUX D'ACCISE  		50 GST TPS <b>700.00</b>		51 TOTAL <b>700.00</b>			

DECLARATION - DÉCLARATION

I, **D. Smith** (613) 234-2345  
PLEASE PRINT NAME - LETTRES MAJUSCULES S.V.P.

OF **Customs Brokers Ltd.**  
IMPORTER/AGENT - IMPORTATEUR/AGENT

DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.  
DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.

**Jan. 3, 20XX** *D. Smith*  
DATE SIGNATURE

Canada

**Importation of Goods Repaired Without Warranty in the United States, Mexico, Chile, Israel or Another CIFTA Beneficiary, or Costa Rica**

This example shows the format to be used when Canadian goods are returned after being repaired in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica where the goods are not under warranty. Indicate the classification number of the goods in Chapters 1-97 of the *Customs Tariff* in Field No. 27. Indicate "9992" in Field No. 28. The goods and repairs are duty free because they qualify under a Chapter 99 special classification provision (tariff item 9992.00.00), but the goods are subject to GST on the value of the repair that appears in Field 37 of the classification line. The value for duty code in Field No. 31 will be "19" or "29," as appropriate, for the residual method of valuation.

**EXAMPLE 19**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 19/ Exemple 19		
10 SUB HDR NO. - N° DE SOUS-ENRÊTE 1		11 VENDOR NAME - NOM DU VENDEUR NO. - N° XYZ Exporting Company Ltd. UTX 78161		3 TYPE AB		
4 OFFICE NO. - N° DE BUREAU 497		5 GST REGISTRATION NO. - N° DE TPS UTX		6 PAYMENT CODE - CODE DE PAIEMENT 1		
7 MODE OF TRANS. 1		8 PORT OF UNLOADING - PORT DE DÉCHARGE 10000		9 TOTAL WFD - TOTAL DE LA VD 10000		
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE UTX		13 PLACE OF EXPORT - LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE 10		
15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U. 5309		16 CTRY. CODE - PAYS CAD		17 FREIGHT - FRET 100		
18 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE M		19 TIME LIMIT - DÉLAI DU		20 RELEASE DATE - DATE DE LA MAINLEVÉE		
RESERVED FOR CCRA USE / RÉSERVÉ À L'USAGE DE L'AGENCE						

21 LINE - LIGNE	22 DESCRIPTION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE
1	9006.30.90.00	9992	19	66	
27 CLASSIFICATION NO. - N° DE CLASSEMENT 9006.30.90.00		28 TARIFF CODE - CODE TARIFAIRE 9992	29 QUANTITY - QUANTITE 50	30 U - M 19	31 WFO CODE - CODE DE LIGNE 66
32 VALUE FOR DUTY - VALEUR EN DOUANE 10000.00		33 CUSTOMS DUTIES - DROITS DE DOUANE	34 SIIIA ASSESSMENT - COTISATION DE LMSI	35 EXCISE TAX - TAXE D'ACCISE	36 VALUE FOR TAX - VALEUR POUR TAXE
37 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE					

43 DEPOSIT - DÉPÔT		47 CUSTOMS DUTIES - DROITS DE DOUANE	
44 WAREHOUSE NO. - N° D'ENTREPÔT		48 SIIIA ASSESSMENT - COTISATION DE LMSI	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		49 EXCISE TAX - TAXE D'ACCISE	
46 CARRIER CODE AT IMPORTATION - CODE DU TRANSPORTEUR À L'IMPORTATION 014-		50 GST - TPS	
		51 TOTAL 0.00	

DECLARATION - DÉCLARATION I am D. Smith (613) 234-2345 PLEASE PRINT NAME - LETTRES MAJUSCULES S.V.P.	
OR Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENT	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.	
Jan. 3, 20XX DATE	D. Smith SIGNATURE

B3 (00) Printed in Canada - Imprimé au Canada

**Importation of Goods Repaired Free Under Warranty in the United States, Mexico, Chile, Israel or Another CIFTA Beneficiary, or Costa Rica**

This example shows the format to be used when Canadian goods are returned after being repaired free under warranty in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica. The goods and the repairs are duty-free because they qualify under a Chapter 99 special classification provision (tariff item 9992.00.00) and are not subject to GST because they qualify under GST status code 66. Indicate the classification number of the goods in Chapters 1-97 of the *Customs Tariff* in Field No. 27. Indicate "9992" in Field No. 28. The value for duty code in Field No. 31 will be "19" or "29," as appropriate, for the residual method of valuation.

## EXAMPLE 20

Canada Customs and Revenue Agency		Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE					PROTECTED (WHEN COMPLETED) PROTEGE (UNE FOIS REMPLI)
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR			2 TRANSACTION NO. - N° DE TRANSACTION		<div style="display: flex; align-items: center; justify-content: center;"> <div style="margin-right: 10px;"> <b>Example 20/ Exemple 20</b> </div> </div> <p style="text-align: center; margin-top: 5px;">00000-589180643</p>				
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5			NO. - N° 123456789 RM0001						
10 SUB FORM NO. - N° DE SOUS FORMULE	11 VENDOR NAME - NOM DU VENDEUR		12 COUNTRY OF ORIGIN - PAYS D'ORIGINE		13 PLACE OF EXPORT - LIEU D'EXPORTATION	14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE	15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES E.-U.	RESERVED FOR CGRA USE RESERVE A L'USAGE DE L'AGENCE	
1	XYZ Exporting Company Ltd. UTX 78161		UTX	UTX	10	5309			
16 DIRECT SHIPMENT DATE - DATE D'EXPEDITION DIRECTE		17 CIRC. CODE - CODE CIRC.		18 TIME LIMIT - DELAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MANLEVÉE	
01		01		USD		1 M 100			
21 LINE	22 DESCRIPTION			23 WEIGHT IN KILOGRAMS	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE		25 SPECIAL AUTHORITY		
27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - CODE TARIFAIRE	29 QUANTITY	30 U - M	31 VTD CODE	32 SMA CODE	33 RATE OF CUSTOMS DUTY	34 E.T. RATE	35 RATE OF GST	36 VALUE FOR CURRENCY CONVERSION
1	D8-1-1	1	NMB	13		7	7	8695.00	76-1884
37 VALUE FOR DUTY		38 CUSTOMS DUTIES		39 SMA ASSESSMENT		40 EXCISE TAX		41 VALUE FOR TAX	
10000.00		0						100.00	
43 DEPOSIT - DÉPÔT	44 WAREHOUSE NO. - N° D'ENTREPÔT		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET	46 CARRIER CODE AT IMPORTATION	47 CUSTOMS DUTIES		48 SMA ASSESSMENT		49 EXCISE TAX
D. Smith	(613) 234-2345		014-00350920	014-	100.00		100.00		TOTAL
Jan. 3, 20XX	D. Smith		014-						

### Partial Remission (Flat Rate per Month)

This example shows the format to be used when an importer/owner is entitled to partial remission of GST based on a flat rate per month as specified in the remission order. The duty and taxes payable are not related to the value for duty or to the rate of duty payable under the particular classification number. Indicate "9993" in Field No. 28.

## EXAMPLE 21

Canada Customs and Revenue Agency		Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)						
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR			NO. - N°		2 TRANSACTION NO. - N° DE TRANSACTION									
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5			123456789 RM0001		Example 21/ Exemple 21				00000-589180643					
10 SUB HDN NO. N° DE SOUV EVALUÉ			11 VENDOR NAME - NOM DU VENDEUR		NO. - N°		3 TYPE		4 OFFICE NO. N° DE BUREAU					
1			XYZ Exporting Company Ltd. UTX 78161				C		497					
							5 GST REGISTRATION NO. N° DE TPS		6 PAYMENT CODE DE PAIEMENT					
									7 MODE D'OPÉ TRANS.					
									8 PORT OF UNLOADING PORT DE DÉBARD.					
									9 TOTAL WFD - TOTAL DE LA VD					
									10000					
							12 COUNTRY OF ORIGIN PAYS D'ORIGINE		13 PLACE OF EXPORT LIEU D'EXPORTATION					
							CA		UTX					
							14 TARIFF TREATMENT TRAITEMENT TARIFAIRE		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.U.					
							10		5309					
							16 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE		17 CTRY. CODE DEVISE					
							M		CAD					
							18 TIME LIMIT - DELAI		19 FREIGHT - FRET					
									100					
							20 RELEASE DATE - DATE DE LA MAINLEVÉE		RESERVED FOR COBA USE RESERVE À L'USAGE DE L'AGENCE					
21 LINE LIGNE		22 DESCRIPTION DESIGNATION			23 WEIGHT IN KILOGRAMS POIDS EN		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE		25 LINE LIGNE		26 SPECIAL AUTHORITY AUTORISATION SPECIALE			
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITE		30 U-M		31 WFS CODE CODE DE LIBÉ		32 RATE OF CUSTOMS DUTY TAUX DE DROIT		33 E.T. RATE TAUX T.A.		
34 VALUE FOR DUTY VALEUR EN DOUANE		35 CUSTOMS DUTIES DROITS DE DOUANE		36 S/M-A ASSESSMENT COTISATION DE LMSI		37 EXCISE TAX TAUX D'ACCISE		38 VALUE FOR TAX VALEUR POUR TAXE		39 GST TPS		40		
1					50		50-0000		50-0000					
9813.00.00.91		1		NMB		13		7		700.00		700.00		
10000.00								10000.00		700.00		700.00		
21		22			23		24		25		26			
		The gas water heaters to which this customs accounting document relates were exported in the month of May 20XX and no exemption from or refund or drawback of customs duties or excise taxes has been granted or will be claimed except as follows, \$700.00 (GST) claim no.(s) 15967.												
		Les chauffe-eau au gaz compris dans le présent document douanier de déclaration en détail ont été exportés pendant le mois de mai 20XX et aucun remboursement ou drawback des droits de douane ou des taxes d'accise n'a été accordé ou ne sera demandé sauf dans le cas suivant: \$700.00 (TPS) réclamation no.(s) 15967.												
43 DEPOSIT - DÉPÔT		44 WAREHOUSE NO. - N° D'ENTRÉPÔT			45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION		47 CUSTOMS DUTIES DROITS DE DOUANE		48 S/M-A ASSESSMENT COTISATION DE LMSI		49 EXCISE TAX TAUX D'ACCISE	
					014-00350920		014-		700.00		700.00		700.00	
50 GST TPS		51 TOTAL												
DECLARATION - DÉCLARATION		I am D. Smith (613) 234-2345 PLEASE PRINT NAME - LETTRES MAJUSCULES S.V.P.			43 DEPOSIT - DÉPÔT		44 WAREHOUSE NO. - N° D'ENTRÉPÔT		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION		47 CUSTOMS DUTIES DROITS DE DOUANE	
OF OR DE		Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENT												
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.		Jan. 3, 20XX DATE			D. Smith SIGNATURE									
B3 (00)		Printed in Canada - Imprimé au Canada												

## Repayment of Drawback, Refund, or Remission

This example shows the format to be used when documenting the importation of goods once exported from Canada and are re-imported (heading No. 9813, 9814, or 9992) and on which the customs duties, refunds or drawbacks allowed at the time of exportation, must be repaid. In Field No. 26, insert special authority number 50-0000. In Field No. 38, "Customs Duties" or Field No. 42, "GST," insert the amount being repaid. The statement shown on the body of the example is required.

**EXAMPLE 22**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)																						
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 22/ Exemple 22		 00000-589180643																						
10 SUB HDR NO. - N° DE SOUS-ENRÊTE 1		11 VENDOR NAME - NOM DU VENDEUR NO. - N° XYZ Exporting Company Ltd. UTX 78161		3 TYPE AB		4 OFFICE NO. - N° DE BUREAU 495		5 GST REGISTRATION NO. - N° DE TPS UTX		6 PAYMENT CODE - CODE DE PAIEMENT 2		7 MODE OF TRANS. 2		8 PORT OF UNLOADING - PORT DE DÉBARC. 25000		9 TOTAL WFO - TOTAL DE LA VD												
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE UTX		13 PLACE OF EXPORT - LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE 2		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U. 0901		16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE 01		17 CTRY. CODE - DEVISE USD		18 TIME LIMIT - DÉLAI 01		19 FREIGHT - FRET 100		20 RELEASE DATE - DATE DE LA MAINLEVÉE												
21 LINE - LIGNE 1		22 DESCRIPTION D7-3-1 Duty Deferral / Report des droits			23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES 40		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 2		25 LINE - LIGNE 7		26 SPECIAL AUTHORITY - AUTORISATION SPECIALE 8695.00		27 CLASSIFICATION NO. - N° DE CLASSEMENT 7208.10.00.10		28 TARIFF CODE - CODE TARIFAIRE 40		29 QUANTITY - QUANTITE KGM		30 U - M 13		31 WFO CODE - CODE DE LIGNE 2		32 RATE OF CUSTOMS DUTY - TAUX DE DROIT 7		33 E.T. RATE - TAUX T.A. 7		34 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE 8695.00	
35 VALUE FOR DUTY - VALEUR EN DOUANE 10000.00		36 CUSTOMS DUTIES - DROITS DE DOUANE 200.00		37 SIIIA ASSESSMENT - COTISATION DE LMSI 10200.00		38 EXCISE TAX - TAXE D'ACCISE 10200.00		39 VALUE FOR TAX - VALEUR POUR TAXE 10200.00		40 GST - TPS 714.00		41 LINE - LIGNE 2		42 DESCRIPTION 7208.11.00.10			43 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES 60		44 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 2		45 LINE - LIGNE 7		46 SPECIAL AUTHORITY - AUTORISATION SPECIALE 13043.00					
47 CLASSIFICATION NO. - N° DE CLASSEMENT 7208.11.00.10		48 TARIFF CODE - CODE TARIFAIRE 60		49 QUANTITY - QUANTITE KGM		50 U - M 13		51 WFO CODE - CODE DE LIGNE 2		52 RATE OF CUSTOMS DUTY - TAUX DE DROIT 7		53 E.T. RATE - TAUX T.A. 7		54 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE 15000.00		55 CUSTOMS DUTIES - DROITS DE DOUANE 15000.00		56 SIIIA ASSESSMENT - COTISATION DE LMSI 15000.00		57 EXCISE TAX - TAXE D'ACCISE 15000.00		58 VALUE FOR TAX - VALEUR POUR TAXE 15000.00		59 GST - TPS 1050.00				
60 LINE - LIGNE 1		61 DESCRIPTION 7208.11.00.10			62 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES 60		63 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 2		64 LINE - LIGNE 7		65 SPECIAL AUTHORITY - AUTORISATION SPECIALE 13043.00		66 CLASSIFICATION NO. - N° DE CLASSEMENT 7208.11.00.10		67 TARIFF CODE - CODE TARIFAIRE 60		68 QUANTITY - QUANTITE KGM		69 U - M 13		70 WFO CODE - CODE DE LIGNE 2		71 RATE OF CUSTOMS DUTY - TAUX DE DROIT 7		72 E.T. RATE - TAUX T.A. 7		73 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE 15000.00	
74 VALUE FOR DUTY - VALEUR EN DOUANE 15000.00		75 CUSTOMS DUTIES - DROITS DE DOUANE 15000.00		76 SIIIA ASSESSMENT - COTISATION DE LMSI 15000.00		77 EXCISE TAX - TAXE D'ACCISE 15000.00		78 VALUE FOR TAX - VALEUR POUR TAXE 15000.00		79 GST - TPS 1050.00		80 LINE - LIGNE 1		81 DESCRIPTION 7208.11.00.10			82 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES 60		83 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 2		84 LINE - LIGNE 7		85 SPECIAL AUTHORITY - AUTORISATION SPECIALE 13043.00					
86 CLASSIFICATION NO. - N° DE CLASSEMENT 7208.11.00.10		87 TARIFF CODE - CODE TARIFAIRE 60		88 QUANTITY - QUANTITE KGM		89 U - M 13		90 WFO CODE - CODE DE LIGNE 2		91 RATE OF CUSTOMS DUTY - TAUX DE DROIT 7		92 E.T. RATE - TAUX T.A. 7		93 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE 15000.00		94 CUSTOMS DUTIES - DROITS DE DOUANE 15000.00		95 SIIIA ASSESSMENT - COTISATION DE LMSI 15000.00		96 EXCISE TAX - TAXE D'ACCISE 15000.00		97 VALUE FOR TAX - VALEUR POUR TAXE 15000.00		98 GST - TPS 1050.00				
99 DECLARATION - DECLARATION I am <b>D. Smith</b> (613) 234-2345 PLEASE PRINT NAME - LETTRES MAJUSCULES S.V.P.		43 DEPOSIT - DÉPÔT 200.00		44 WAREHOUSE NO. - N° D'ENTRÉPÔT		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 72F118717901		46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION		47 CUSTOMS DUTIES - DROITS DE DOUANE 200.00		48 SIIIA ASSESSMENT - COTISATION DE LMSI		49 EXCISE TAX - TAXE D'ACCISE		50 GST - TPS 1764.00		51 TOTAL 1964.00										
100 OF - DE Customs Brokers Ltd. IMPORTER AGENT - IMPORTATEUR / AGENT		101 DATE Jan. 3, 20XX		102 SIGNATURE D. Smith		103 PRINTED IN CANADA - IMPRIMÉ AU CANADA		104 CANADA																				

**Duty Deferral Program**

This example shows the format to be used when goods are imported under the Duty Deferral Program. In this case, 60% of the imported goods are subject to remission of customs duty only. The remaining 40% of the goods have to be shown on the first classification line on which regular customs duty and GST must be paid. The second line accounts for 60% of the goods which are entitled to remission of 100% of the customs duty. The GST is not remitted under this program. Depending on the authorization granted to the importer of the goods, the amount of relief may vary. The relief amount will be indicated on the authorization. For further information, refer to Memorandum D7-4-1, *Duty Deferral Program*.

**EXAMPLE 23**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 23/ Exemple 23		 00000-589180643
10 SUB HDR NO. - N° DE SOUS-ENRÊTE  1		11 VENDOR NAME - NOM DU VENDEUR  Paris Exporting Company Ltd.		NO. - N°  10000		
3 TYPE  AB		4 OFFICE NO. - N° DE BUREAU  497		5 GST REGISTRATION NO. - N° DE TPS  2		
6 PAYMENT CODE - CODE DE PAIEMENT  1		7 MODE OF TRANS. - MODE DE TRANSPORT  1		8 PORT OF UNLOADING - PORT DE DÉCHARGE  1		
9 TOTAL WFD - TOTAL DE LA VD  10000		12 COUNTRY OF ORIGIN - PAYS D'ORIGINE  FR		13 PLACE OF EXPORT - LIEU D'EXPORTATION  FR		
14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE  2		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U.  1		RESERVED FOR CCRA USE RÉSERVÉ À L'USAGE DE L'AGENCE		
16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE  M		17 CTRY. CODE - DEVISE  CAD				18 TIME LIMIT - DÉLAI  1
19 FREIGHT - FRET  1		20 RELEASE DATE - DATE DE LA MAINLEVÉE  1				

21 LINE	22 DESCRIPTION	23 WEIGHT IN KG/GRAMS	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE
1	D8-2-18 Spirits / Eau de vie	1000		83-2525	
27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - CODE TARIFAIRE	29 QUANTITY - QUANTITE	30 U-M	31 WFO CODE - CODE DE L'ORIG.	32 SINA CODE - CODE DE L'USI.
2208.30.00.40		1000	LPA	13	0.00
33 VALUE FOR DUTY - VALEUR EN DOUANE	34 CUSTOMS DUTIES - DROITS DE DOUANE	35 SINA ASSESSMENT - COTISATION DE L'USI.	36 EXCISE TAX - TAXE D'ACCISE	37 VALUE FOR TAX - VALEUR POUR TAXE	38 GST - TPS
10000.00					
39 CLASSIFICATION NO. - N° DE CLASSEMENT	40 TARIFF CODE - CODE TARIFAIRE	41 QUANTITY - QUANTITE	42 U-M	43 WFO CODE - CODE DE L'ORIG.	44 SINA CODE - CODE DE L'USI.
				11.066	
45 VALUE FOR DUTY - VALEUR EN DOUANE	46 CUSTOMS DUTIES - DROITS DE DOUANE	47 SINA ASSESSMENT - COTISATION DE L'USI.	48 EXCISE TAX - TAXE D'ACCISE	49 VALUE FOR TAX - VALEUR POUR TAXE	50 GST - TPS
				10000.00	700.00

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES - DROITS DE DOUANE  0.00	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET  014-00350920		48 SINA ASSESSMENT - COTISATION DE L'USI.	
46 CARRIER CODE AT IMPORTATION - CODE DU TRANSPORTEUR À L'IMPORTATION  014-		49 EXCISE TAX - TAXE D'ACCISE	
		50 GST - TPS  700.00	
		51 TOTAL  700.00	

DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 PLEASE PRINT NAME - LETTRES MÔLÉES S.V.P.	
OF / DE <b>Customs Brokers Ltd.</b> IMPORTER/AGENT - IMPORTATEUR/AGENT	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.	
Jan. 3, 20XX DATE	 SIGNATURE

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**Imported Spirits for Blending Remission Order**

This example shows the format to be used when remitting partial duty under the *Imported Spirits for Blending Remission Order*. This Order remits customs duty payable equivalent to excise duty on spirits, wine, or flavouring materials having a spirit content, imported into Canada for the purpose of being blended in a distillery with spirits in bond. Indicate the OIC number "83-2525" in Field No. 26. For more information, see Memorandum D8-2-18, *Imported Spirits for Blending Remission Order*.



**EXAMPLE 24**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)																										
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  XYZ Harvest Contractors Ltd. Company Limited 123 Main Street Houston, Texas		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 24/ Exemple 24		 00000-589180643																										
10 SUB HDR NO. - N° DE SOUS-EN-TÊTE  1		11 VENDOR NAME - NOM DU VENDEUR  XYZ Harvest Contractors Ltd. UTX 76320		3 TYPE AB		4 OFFICE NO. - N° DE BUREAU 495		5 GST REGISTRATION NO. - N° DE TPS UTX		6 PAYMENT CODE - CODE DE PaiEMENT UTX		7 MODE OF TRANS. 2		8 PORT OF UNLOADING - PORT DE DÉCHARGEMENT 0901		9 TOTAL VFD - TOTAL DE LA VD 150000																
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE UTX		13 PLACE OF EXPORT - LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE 10		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES E.U. 0901		16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE 01		17 CURRENCY CODE - CODE MONÉTAIRE USD		18 TIME LIMIT - DELAI 3 M		19 FREIGHT - FRET 100		20 RELEASE DATE - DATE DE LA MAINLEVÉE		RESERVED FOR COPIA USE RÉSERVÉ À L'USAGE DE L'AGENCE														
21 LINE 1		22 DESCRIPTION D8-1-1			23 WEIGHT IN KILOGRAMS 50		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER 22-08921663		25 LINE 1		26 SPECIAL AUTHORITY - AUTORISATION SPECIALE		27 CLASSIFICATION NO. - N° DE CLASSEMENT 8433.51.00.10		28 TARIFF CODE - CODE TARIFAIRE 9993		29 QUANTITY - QUANTITE 1		30 U-M NMB		31 WFS CODE 13		32 SINA CODE 13		33 RATE OF CUSTOMS DUTY - TAUX DE DROIT 7		34 E.T. RATE - TAUX T.A. 7		35 RATE OF GST 100671.15		36 VALUE FOR CURRENCY CONVERSION 150000.00	
37 VALUE FOR DUTY 150000.00		38 CUSTOMS DUTIES 150000.00		39 SINA ASSESSMENT 525.00		40 EXCISE TAX 150000.00		41 VALUE FOR TAX 150000.00		42 GST 525.00		43 DEPOSIT - DÉPÔT		44 WAREHOUSE NO. - N° D'ENTREPÔT		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 72F118717901		46 CARRIER CODE AT IMPORTATION 525.00		47 CUSTOMS DUTIES 525.00		48 SINA ASSESSMENT 525.00		49 EXCISE TAX 525.00		50 GST 525.00		51 TOTAL 525.00				

**Partial Remission of GST (1/60)**

This example shows the format to be used when goods are duty-free, but are subject to relief of GST on a proportional (1/60) basis only. Note that only one classification line is required. The value for currency conversion must be completed in Field No. 36. If the goods are subject to GST, it is calculated on the value for tax divided by 60 multiplied by the time limit (in this example,  $\$150,000 \div 60 \times 3(\text{months}) \times 7\% = \$525$ ). For more information, refer to Memorandum D8-1-1, *Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.

## EXAMPLE 25

Canada Customs and Revenue Agency		Agence des douanes et du revenu du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTEGE (LORS QU'IL EST REMPLI)		
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR			NO. - N°		2 TRANSACTION NO. - N° DE TRANSACTION					
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5			123456789 RM0001		Example 25/ Exemple 25				00000-589180643	
3 TYPE		4 OFFICE NO. N° DE BUREAU	5 GST REGISTRATION NO. N° DE TPS	6 PAYMENT CODE CODE DE PAIEMENT	7 MODE OF TRANS. MODE DE TRANS.	8 PORT OF UNLOADING PORT DE DEBARC.	9 TOTAL WFD - TOTAL DE LA VD			
AB		497					10000			
10 SUB HDR NO. N° DE SOUS-EN-TÊTE	11 VENDOR NAME - NOM DU VENDEUR		NO. - N°		12 COUNTRY OF ORIGIN PAYS D'ORIGINE	13 PLACE OF EXPORT LIEU D'EXPORTATION	14 TARIFF TREATMENT TRAITEMENT TARIFFAIRE	15 U.S. PORT OF EXIT BUREAU DE SORTIE DES É.U.	RESERVED FOR COPA USE RESERVE À L'USAGE DE L'AGENCE	
1	Venice Exporting Company Ltd.				IT	IT	2			
16 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE			17 CTRY. CODE DEVISE	18 TIME LIMIT - DELAI	19 FREIGHT - FRET	20 RELEASE DATE - DATE DE LA MAINLEVÉE				
01			01	USD						
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	23 WEIGHT IN KILOGRAMS POIDS EN	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE LIGNE	26 SPECIAL AUTHORITY AUTORISATION SPECIALE					
1	Spark plugs / Bougies d'allumage	50								
27 CLASSIFICATION NO. N° DE CLASSEMENT	28 TARIFF CODE TARIFFAIRE	29 QUANTITY QUANTITE	30 U - M	31 WFS CODE CODE DE WFS	32 SINA CODE CODE DE SINA	33 RATE OF CUSTOMS DUTY TAUX DE DROIT	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	
8511.10.00.00		10000	NMB	13		6.0	7	8695.00		
37 VALUE FOR DUTY VALEUR EN DOUANE	38 CUSTOMS DUTIES DROITS DE DOUANE	39 SINA ASSESSMENT COTISATION DE LMSI	40 EXCISE TAX TAUX D'ACCISE	41 VALUE FOR TAX VALEUR POUR TAXE	42 GST TPS					
10000.00	600.00		10600.00	742.00						
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	23 WEIGHT IN KILOGRAMS POIDS EN	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE LIGNE	26 SPECIAL AUTHORITY AUTORISATION SPECIALE					
2										
27 CLASSIFICATION NO. N° DE CLASSEMENT	28 TARIFF CODE TARIFFAIRE	29 QUANTITY QUANTITE	30 U - M	31 WFS CODE CODE DE WFS	32 SINA CODE CODE DE SINA	33 RATE OF CUSTOMS DUTY TAUX DE DROIT	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	
7310.10.90.90		1	NMB	13		6.5	7	869.00		
37 VALUE FOR DUTY VALEUR EN DOUANE	38 CUSTOMS DUTIES DROITS DE DOUANE	39 SINA ASSESSMENT COTISATION DE LMSI	40 EXCISE TAX TAUX D'ACCISE	41 VALUE FOR TAX VALEUR POUR TAXE	42 GST TPS					
1000.00	65.00		1065.00	74.55						
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	23 WEIGHT IN KILOGRAMS POIDS EN	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE LIGNE	26 SPECIAL AUTHORITY AUTORISATION SPECIALE					
27 CLASSIFICATION NO. N° DE CLASSEMENT	28 TARIFF CODE TARIFFAIRE	29 QUANTITY QUANTITE	30 U - M	31 WFS CODE CODE DE WFS	32 SINA CODE CODE DE SINA	33 RATE OF CUSTOMS DUTY TAUX DE DROIT	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	
37 VALUE FOR DUTY VALEUR EN DOUANE	38 CUSTOMS DUTIES DROITS DE DOUANE	39 SINA ASSESSMENT COTISATION DE LMSI	40 EXCISE TAX TAUX D'ACCISE	41 VALUE FOR TAX VALEUR POUR TAXE	42 GST TPS					
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	23 WEIGHT IN KILOGRAMS POIDS EN	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE LIGNE	26 SPECIAL AUTHORITY AUTORISATION SPECIALE					
27 CLASSIFICATION NO. N° DE CLASSEMENT	28 TARIFF CODE TARIFFAIRE	29 QUANTITY QUANTITE	30 U - M	31 WFS CODE CODE DE WFS	32 SINA CODE CODE DE SINA	33 RATE OF CUSTOMS DUTY TAUX DE DROIT	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	
37 VALUE FOR DUTY VALEUR EN DOUANE	38 CUSTOMS DUTIES DROITS DE DOUANE	39 SINA ASSESSMENT COTISATION DE LMSI	40 EXCISE TAX TAUX D'ACCISE	41 VALUE FOR TAX VALEUR POUR TAXE	42 GST TPS					
DECLARATION - DÉCLARATION			43 DEPOSIT - DÉPÔT		47 CUSTOMS DUTIES DROITS DE DOUANE		665.00			
I, <u>D. Smith</u> (613) 234-2345 PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.			44 WAREHOUSE NO. - N° D'ENTREPÔT		48 SINA ASSESSMENT COTISATION DE LMSI					
OF <u>Customs Brokers Ltd.</u> IMPORTER AGENT - IMPORTATEUR AGENT			45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		49 EXCISE TAX TAUX D'ACCISE					
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.			014-003509201		50 GST TPS		816.55			
<u>Jan. 3, 20XX</u> DATE			46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR À L'IMPORTATION		51 TOTAL		1481.55			
<u>D. Smith</u> SIGNATURE			014-							
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## Packing (Duty and Goods and Services Tax)

This example shows the format to be used when duty and GST are collected for packing on a separate classification line. Note that the line accounting for packing follows the line accounting for the goods to which it relates.

**EXAMPLE 26**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)																										
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd.</b> 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 26/ Exemple 26</b>		 00000-589180643																										
10 SUB HDR NO. - N° DE SOUS-EN-TÊTE 1		11 VENDOR NAME - NOM DU VENDEUR NO. - N° <b>XYZ Exporting Company Ltd.</b> UTX 78161		3 TYPE <b>C</b>		4 OFFICE NO. - N° DE BUREAU <b>497</b>		5 GST REGISTRATION NO. - N° DE TPS <b>10</b>		6 PAYMENT CODE - CODE DE PAIEMENT <b>1</b>		7 MODE OF TRANS. - MODE DE SORTIE <b>1</b>		8 PORT OF UNLOADING - PORT DE DÉCHARGEMENT <b>5309</b>		9 TOTAL VFD - TOTAL DE LA VD <b>10000</b>																
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE <b>CA</b>		13 PLACE OF EXPORT - LIEU D'EXPORTATION <b>UTX</b>		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE <b>10</b>		15 U.S. PORT OF EXIT - PORT DE SORTIE DES É.U. <b>5309</b>		16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE <b>M</b>		17 CURRENCY CODE - CODE MONÉTAIRE <b>CAD</b>		18 TIME LIMIT - DÉLAI <b>100</b>		19 FREIGHT - FRET <b>100</b>		20 RELEASE DATE - DATE DE LA MAINLEVÉE																
21 LINE - LIGNE <b>1</b>		22 DESCRIPTION <b>Canadian goods returned / marchandises canadiennes retournées</b>			23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES <b>50</b>		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMÉRO <b>50</b>		25 LINE - LIGNE <b>1</b>		26 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE		27 CLASSIFICATION NO. - N° DE CLASSEMENT <b>9813.00.00.97</b>		28 TARIFF CODE - CODE TARIFAIRE <b>10000</b>		29 QUANTITY - QUANTITÉ <b>10000</b>		30 U - M <b>NMB</b>		31 WFS CODE - CODE DE WFS <b>29</b>		32 SIMA CODE - CODE DE SIMA <b>0.00</b>		33 RATE OF CUSTOMS DUTY - TAUX DE DROIT <b>0.00</b>		34 E.T. RATE - TAUX T.A. <b>66</b>		35 RATE OF GST - TAUX DE TPS <b>66</b>		36 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE <b>10000.00</b>	
37 VALUE FOR DUTY - VALEUR EN DOUANE <b>10000.00</b>		38 CUSTOMS DUTIES - DROITS DE DOUANE <b>0.00</b>		39 SIMA ASSESSMENT - COTISATION DE LMSI <b>0.00</b>		40 EXCISE TAX - TAXE D'ACCISE <b>0.00</b>		41 VALUE FOR TAX - VALEUR POUR TAXE <b>10000.00</b>		42 GST - TPS <b>0.00</b>		43 DEPOSIT - DÉPÔT <b>0.00</b>		44 WAREHOUSE NO. - N° D'ENTRÉPÔT <b>014-003509201</b>		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-003509201</b>		46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION <b>014-</b>		47 CUSTOMS DUTIES - DROITS DE DOUANE <b>0.00</b>		48 SIMA ASSESSMENT - COTISATION DE LMSI <b>0.00</b>		49 EXCISE TAX - TAXE D'ACCISE <b>0.00</b>		50 GST - TPS <b>0.00</b>		51 TOTAL <b>0.00</b>				
52 DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.</small> OF <b>Customs Brokers Ltd.</b> <small>IMPORTER AGENT - IMPORTATEUR AGENT</small> DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX <i>D. Smith</i> <small>DATE SIGNATURE</small>		53 B3 (00) <small>Printed in Canada - Imprimé au Canada</small>																														

**Canadian Goods Returned**

This example shows the format to be used when Canadian goods are re-imported into Canada. The shipper should be shown in Field No. 11 for vendor. Field No. 16, "Direct Shipment Date," is not required. Field No. 17, "Currency Code," must show the code for Canadian currency. The value for duty code in Field 31 will be "19" or "29," as appropriate, for the residual method of valuation.

**Note: GST may apply to goods classified under tariff No. 9813.00.00. Use code 66 only if no GST is payable. Refer to example 21 for more information.**

**EXAMPLE 27**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd.</b> 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° <b>123456789 RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION  <b>Example 27 / Exemple 27</b>		
		 <b>00000-589180643</b>				
10 SUB HDR NO. N° DE SOUS-EN-TÊTE  <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR  <b>Venice Exporting Company Ltd.</b>		12 COUNTRY OF ORIGIN PAYS D'ORIGINE  <b>IT</b>		
		13 PLACE OF EXPORTATION LIEU D'EXPORTATION  <b>IT</b>		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE  <b>2</b>		
		15 U.S. PORT OF EXIT BUREAU DE SORTIE DES ÉTATS-UNIS  <b>100</b>		16 FREIGHT - FRET  <b>100</b>		
		17 CURRENCY CODE DEVISE  <b>USD</b>		18 TIME LIMIT - DÉLAI  <b>1 M</b>		
		19 RELEASE DATE - DATE DE LA MAINLEVÉE  <b>01</b>		9 TOTAL VFD - TOTAL DE LA VD  <b>10000000</b>		
RESERVED FOR COPIA USE / RÉSERVÉ À L'USAGE DE L'AGENCE						

21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE / LIGNE	26 SPECIAL AUTHORITY / AUTORISATION SPECIALE
1	Vessel / Navire MV Maple Leaf file 7688-2/CCV88/999	10000		88-0357	
27	CLASSIFICATION NO. N° DE CLASSEMENT <b>8901.90.90.00</b>	TARIFF CODE TARIFAIRE <b>1</b>	QUANTITY QUANTITE <b>NMB</b>	28 U-M <b>27</b>	29 WFS CODE CODE DE L'USL <b>25</b>
30	31 SINA CODE CODE DE L'USL <b>25</b>	32 RATE OF CUSTOMS DUTY TAUX DE DROIT <b>7</b>	33 E.T. RATE TAUX T.A. <b>7</b>	34 RATE OF GST TAUX DE TPS <b>7</b>	35 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE <b>8695000.00</b>
36	37 VALUE FOR DUTY / VALEUR EN DOUANE <b>83333.00</b>	38 CUSTOMS DUTIES / DROITS DE DOUANE <b>20833.25</b>	39 SINA ASSESSMENT / COTISATION DE L'USL <b>104166.25</b>	40 EXCISE TAX / TAXE D'ACCISE <b>104166.25</b>	41 VALUE FOR TAX / VALEUR POUR TAXE <b>7291.64</b>
42	43 GST / TPS <b>7291.64</b>				

44 DEPOSIT - DÉPÔT  <b>44</b> WAREHOUSE NO. - N° D'ENTREPÔT  <b>45</b> CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET  <b>9386-1234-L12</b>		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION  <b>9386</b>		47 CUSTOMS DUTIES / DROITS DE DOUANE  <b>20833.25</b>	
				48 SINA ASSESSMENT / COTISATION DE L'USL  <b>104166.25</b>	
				49 EXCISE TAX / TAXE D'ACCISE  <b>104166.25</b>	
				50 GST / TPS  <b>7291.64</b>	
				51 TOTAL  <b>28124.89</b>	

DECLARATION - DÉCLARATION I, <b>D. Smith</b> (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.</small>	
OF / DE <b>Customs Brokers Ltd.</b> <small>IMPORTER AGENT - IMPORTATEUR AGENT</small>	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.	
Jan. 3, 20XX <small>DATE</small>	 <small>SIGNATURE</small>

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**Proportional Duty (1/120) – Vessels**

This example shows the format to be used when goods are subject to a remission on a proportional 1/120 basis. Order in Council 88-0357 must be quoted in Field No. 26, "Special Authority." The Headquarters' authorization number (e.g., CCV-88/999) must be quoted in Field No. 22, "Description." Form B3 must be accompanied by a copy of the Headquarters' authorization. The entire amount may be accounted for on Form B3, but if payments are made on a monthly basis, they should be accounted for on Form B2 with reference to the original Form B3.

**EXAMPLE 28**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)					
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 28/ Exemple 28		 00000-589180543					
10 SUB HDI NO. - N° DE SOURCE ENQUÊTE  1		11 VENDOR NAME - NOM DU VENDEUR  XYZ Exporting Company Ltd. UTX 78161		NO. - N°  12 COUNTRY OF ORIGIN - PAYS D'ORIGINE  UTX		13 PLACE OF EXPORT - LIEU D'EXPORTATION  UTX		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE  2		15 U.S. PORT OF EXIT BUREAU - BUREAU DE SORTIE DES É.U.  121	
3 TYPE  C		4 OFFICE NO. - N° DE BUREAU  497		5 GST REGISTRATION NO. - N° DE TPS  UTX		6 PAYMENT CODE - CODE DE PAIEMENT  1		7 MODE OF TRANS. - MODE DE TRANSPORT  1		9 TOTAL WFD - TOTAL DE LA VD  121	
16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE  02		17 CRYPT. CODE - CODE CRYPTÉ  04		18 TIME LIMIT - DÉLAI  USD		19 FREIGHT - FRET  02		20 RELEASE DATE - DATE DE LA MAINLEVÉE  04		RESERVED FOR COPIA USE RÉSERVÉ À L'USAGE DE L'AGENCE	

21 LINE - LIGNE	22 DESCRIPTION - DÉSIGNATION	23 WEIGHT IN KILOGRAMS - POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 LINE - LIGNE	26 SPECIAL AUTHORITY - AUTORISATION SPECIALE
1	D8-3-15 Value of Medium / Valeur du support de transmission	13	6.0	7	5.00
2	Value of software (proprietary) / Valeur de logiciel (propriété)	1	115.00	7	100.00

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES - DROITS DE DOUANE  0.35	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET  014-00350920		48 SIIA ASSESSMENT - COTISATION DESIANS  8.48	
46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION  D. Smith		49 EXCISE TAX - TAXE D'ACCISE  8.83	

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**Computer Carrier Media Remission Order – Dutiable Import**

This example shows the format to be used when dutiable software is imported. The value of the carrier medium and the reproduction service is accounted for on line 1. The value of the data or instructions contained on the carrier medium is accounted for on line 2. The *Computer Carrier Media Remission Order* relieves the duty but GST applies. See Memorandum D8-3-15, *Computer Carrier Media Remission Order*, for further information.

**EXAMPLE 29**

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORS QU'IL EST REMPLI)											
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789 RM0001		2 TRANSACTION NO. - N° DE TRANSACTION  Example 29/ Exemple 29		 00000-589180543											
10 SUB HDR NO. - N° DE SOUS-ENRÊTE  1		11 VENDOR NAME - NOM DU VENDEUR NO. - N°  XYZ Exporting Company Ltd. UTX 78161		3 TYPE C		4 OFFICE NO. - N° DE BUREAU 495		5 GST REGISTRATION NO. - N° DE TPS		6 PAYMENT CODE - CODE DE PAIEMENT		7 MODE OF TRANS. - MODE DE TRANS.		8 PORT OF UNLOADING - PORT DE DÉBARD.  9 TOTAL WFD - TOTAL DE LA VD  1000			
12 COUNTRY OF ORIGIN - PAYS D'ORIGINE  UTX		13 PLACE OF EXPORT - LIEU D'EXPORTATION  UTX		14 TARIFF TREATMENT - TRAITEMENT TARIFAIRE  2		15 U.S. PORT OF EXIT - BUREAU DE SORTIE DES É.U.  RESERVED FOR COBA USE RÉSERVÉ À L'USAGE DE L'AGENCE		16 DIRECT SHIPMENT DATE - DATE D'EXPORTATION DIRECTE M		17 CTRY. CODE - DEVISE CAD		18 TIME LIMIT - DELAI 3 M		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE	

21 LINE - LIGNE	22 DESCRIPTION	23 WEIGHT IN KG/GRAMS - POIDS EN	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE	25 SPECIAL AUTHORITY - AUTORISATION SPECIALE
27 CLASSIFICATION NO. - N° DE CLASSEMENT	28 TARIFF CODE - TARIFAIRE	29 QUANTITY - QUANTITE	30 U-M	31 WFS CODE - CODE DE WFS
32 VALUE FOR DUTY - VALEUR EN DOUANE	33 CUSTOMS DUTIES - DROITS DE DOUANE	34 SAMA ASSESSMENT - COTISATION DE LMSI	35 EXCISE TAX - TAXE D'ACCISE	36 VALUE FOR TAX - VALEUR POUR TAXE
37 CLASSIFICATION NO. - N° DE CLASSEMENT	38 TARIFF CODE - TARIFAIRE	39 QUANTITY - QUANTITE	40 U-M	41 WFS CODE - CODE DE WFS
42 VALUE FOR DUTY - VALEUR EN DOUANE	43 CUSTOMS DUTIES - DROITS DE DOUANE	44 SAMA ASSESSMENT - COTISATION DE LMSI	45 EXCISE TAX - TAXE D'ACCISE	46 VALUE FOR TAX - VALEUR POUR TAXE
47 CLASSIFICATION NO. - N° DE CLASSEMENT	48 TARIFF CODE - TARIFAIRE	49 QUANTITY - QUANTITE	50 U-M	51 WFS CODE - CODE DE WFS
52 VALUE FOR DUTY - VALEUR EN DOUANE	53 CUSTOMS DUTIES - DROITS DE DOUANE	54 SAMA ASSESSMENT - COTISATION DE LMSI	55 EXCISE TAX - TAXE D'ACCISE	56 VALUE FOR TAX - VALEUR POUR TAXE
57 CLASSIFICATION NO. - N° DE CLASSEMENT	58 TARIFF CODE - TARIFAIRE	59 QUANTITY - QUANTITE	60 U-M	61 WFS CODE - CODE DE WFS
62 VALUE FOR DUTY - VALEUR EN DOUANE	63 CUSTOMS DUTIES - DROITS DE DOUANE	64 SAMA ASSESSMENT - COTISATION DE LMSI	65 EXCISE TAX - TAXE D'ACCISE	66 VALUE FOR TAX - VALEUR POUR TAXE

1 LINE - LIGNE 22 DESCRIPTION Recorded lectures from the Photographic Society of America Inc. Des cours enregistrés de la Société photographique d'Amérique Inc.		23 WEIGHT IN KG/GRAMS - POIDS EN NMB 13	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO 55-08921663	25 SPECIAL AUTHORITY - AUTORISATION SPECIALE 56 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE 57 VALUE FOR DUTY - VALEUR EN DOUANE 1000.00	58 TARIFF CODE - TARIFAIRE 9993	59 QUANTITY - QUANTITE 20	60 U-M NMB 13	61 WFS CODE - CODE DE WFS 6.0	62 RATE OF CUSTOMS DUTY - TAUX DE DROIT 6.0	63 E.T. RATE - TAUX T.A. 7	64 RATE OF GST - TAUX DE TPS 7	65 VALUE FOR TAX - VALEUR POUR TAXE 50.00	66 GST - TPS 3.50
21 LINE - LIGNE 22 DESCRIPTION E29B #1258		23 WEIGHT IN KG/GRAMS - POIDS EN NMB 13	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO 55-08921663	25 SPECIAL AUTHORITY - AUTORISATION SPECIALE 56 VALUE FOR CURRENCY CONVERSION - CONVERSION VALEUR POUR CHANGE 57 VALUE FOR DUTY - VALEUR EN DOUANE 1000.00	58 TARIFF CODE - TARIFAIRE 9993	59 QUANTITY - QUANTITE 20	60 U-M NMB 13	61 WFS CODE - CODE DE WFS 6.0	62 RATE OF CUSTOMS DUTY - TAUX DE DROIT 6.0	63 E.T. RATE - TAUX T.A. 7	64 RATE OF GST - TAUX DE TPS 7	65 VALUE FOR TAX - VALEUR POUR TAXE 50.00	66 GST - TPS 3.50

43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES - DROITS DE DOUANE 48 SAMA ASSESSMENT - COTISATION DE LMSI 49 EXCISE TAX - TAXE D'ACCISE 50 GST - TPS 3.50 51 TOTAL 3.50	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 72F118717901		46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORTATEUR À L'IMPORTATION	

1 DECLARATION - DÉCLARATION I am <u>D. Smith</u> (613) 234-2345 PLEASE PRINT NAME - LETTRES MÔLIÈRES S.V.P.		43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT	
OF OR BY <u>Customs Brokers Ltd.</u> IMPORTER/AGENT - IMPORTATEUR/AGENT		47 CUSTOMS DUTIES - DROITS DE DOUANE 48 SAMA ASSESSMENT - COTISATION DE LMSI 49 EXCISE TAX - TAXE D'ACCISE 50 GST - TPS 3.50 51 TOTAL 3.50	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.  Jan. 3, 20XX <u>D. Smith</u> DATE SIGNATURE		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 72F118717901	
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**Forms B3 and E29B, for Temporary Importations**

This example shows the format to be used when goods are temporarily imported and are subject to full relief of duty but only partial (1/60) relief of GST. GST is calculated on 1/60th of the value for duty multiplied by the number of months the goods will remain in Canada (i.e., \$1000 ÷ 60 × 3(months) = \$50). They must be documented on Forms E29B and B3 and the forms are cross-referenced.