

# FORM B3 (BONDED WAREHOUSE) CODING INSTRUCTIONS

The fields of Form B3 (bonded warehouse) must be completed according to the following instructions.

# 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 Business Number and the customs 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 includes 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 it applies, 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 specification. The typed or clearly written 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 written on all applicable permits, certificates, and licences.

The transaction number must not be duplicated for 7 years and 3 months (a 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.

## Field No. 3 – Type

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

- 10 Form B3 for all goods in warehouse used when goods are to be entered into a customs bonded warehouse.
- 13 Form B3 for rewarehouse used when goods are rewarehoused after being transferred (except to a duty-free shop) or removed on type 30, e.g., after removal from another bonded warehouse either at the same customs office or at a different customs office. Refer to Memorandum D4-3-7, Duty Free Shop Licensee Evaluation and Monitoring System, for the completion instructions for Form B116, Canada Customs Duty Free Shop Accounting Document, that is presented when goods are entered into a duty-free shop.
- Form B3 for ex-warehouse for consumption used to account for duty and taxes on goods taken out of the warehouse for use in Canada that were warehoused on Form B3, types 10 and 13.

- 21 Form B3 for ex-warehouse for export or approved deficiencies used when goods that were warehoused on Form B3, types 10 and 13 are taken out of the warehouse and exported. Note for damaged goods and shortages, proof is required. Damaged goods should be documented on Form K11, Certificate of Damaged Goods.
- 22 Form B3 for ex-warehouse for ships' stores, sales to the Governor General and diplomats used to account for goods that were warehoused on Form B3, types 10 and 13, and taken out of the warehouse for use as ships' stores.
- 30 Form B3 for transfer of goods used for the transfer of goods from one bonded warehouse to another or transfer of ownership or title. Refer to Memorandum D4-1-2, *Customs Bonded Warehouses Regulations*, for information on the transfer of goods between warehouses, and Memorandum D4-3-7 for information concerning goods that are transferred between a customs warehouse and duty-free shop.

## Field No. 4 – Office Number

Must complete on all Form B3 types.

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

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

## Field No. 5 – GST Registration Number

If a Business Number (BN) number 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 on Form B3, type 10 for all shipments valued at greater than CAN\$2500.

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 on Form B3, type 10 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.)

# Field No. 9 – Total Value for Duty

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

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's 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.

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 invoices.

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 invoices. 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, e.g., 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.

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 the 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.

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 a 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.

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 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, code 21 for Costa Rica treatment is permissible only under two circumstances. The first and 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 – US Port of Exit

**Must complete** on the first page of each subheader for Form B3, type 10, for shipments valued at greater than CAN\$2500 exported from the United States.

The US port of exit code 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 of Form B3, type 10 if the currency code is other than Canadian dollars. On all other types, Field No. 17 must show CAD for Canadian dollars, and Field No. 16 must be left blank.

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.

The ISO country code 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

**Must complete** on the first page of types 10, 13, and 30 of Form B3.

Complete on the first page of each subheader for type 20 of Form B3, if a time control applies.

Leave blank on types 21 and 22 of Form B3.

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:

Time Limit	Shown As
1 week	1W
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 24M
15 years	15 Y

# Field No. 19 - Freight

**Must complete** on the first page of each subheader of Form B3, type 10 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.

Show, to the nearest Canadian dollar, the total freight charges to transport the imported goods from the place of direct shipment in the United States 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 own transportation to pick up the goods, an estimated typical cost should be shown.

# Field No. 20 - Release Date

Leave blank.

#### 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 references such as D Memorandum numbers, value and classification ruling numbers, and import permit numbers.

Show the quantity, marks, and numbers of the packages.

Show "Final ex-warehouse transaction against previous transaction number cited in Field No. 24" when the last portion of the shipment is removed from a bonded warehouse.

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 on Form B3, type 10 for all shipments valued at greater than CAN\$2500 exported from the United States by air or marine modes of transport.

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

**Must complete** on all Form B3 types, except type 10, when applicable. If shipments from multiple warehouse B3 forms are being consolidated on an ex-warehouse or transfer Form B3, the oldest warehouse Form B3 number should be used.

Show the transaction number from Field No. 2 of the warehouse Form B3 to which the new Form B3 refers. See chart below:

Form B3 Being Prepared	Warehouse Transaction Number to be Shown
Type 13	Show the number of Form B3, type 30 that refers to the goods transferred or removed.
Types 20 to 22	Show the number of Form B3, type 10 on which the goods were warehoused, perfected, or repacked.
Type 30	Show the number of Form B3, type 10 on which the goods were warehoused.

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

Must complete on all types of Form B3, when applicable.

Show the classification line number (Field No. 25) from the warehouse Form B3 to which the new Form B3 refers.

# Field No. 26 – Special Authority

Complete on each classification line for all types of Form B3, if applicable.

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 Order in Council to import goods under special conditions, the OIC number is to be shown 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 further 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 special authority number 61-3-62 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 61-3-62 used to identify the textile or apparel goods referenced above.

#### Field No. 27 – Classification Number

Must complete on all types of Form B3.

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 type 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). Where the Chapter 99 tariff item reduces the rate to "0", this field must be left blank.

#### Field No. 29 - Quantity

Complete on each classification line for all types in the unit of measure required by the *Customs Tariff* or stated in Field No. 30.

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*. If the *Customs Tariff* does not prescribe a unit of measure, the most logical unit for the commodity should be used.

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 before completing 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

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 (VFD) Code

Complete on each classification line for all types of Form B3.

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**

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

#### 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.

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 and 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)

Note: 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 if a rate of customs duty applies.

Leave blank on type 21 and 22 of Form B3 or where the tariff code reduces the duty to 0.

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. 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. Line number must not be completed for this line.

The format must be as shown in the following examples:

Rate(s)	Shown As
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. (See Appendix H, List 7, for excise tax exemption codes.)

Leave blank on type 21 and 22 of Form B3 or if excise tax does not apply.

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	30.00
excise tax on excess vehicle weight.	70.00
	120.00
	180.00
Various rates on motor vehicles subject to	130.00
excise tax on excess vehicle weight and	170.00
air conditioning.	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 classification 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.

Leave blank on type 21 and 22 of Form B3.

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.

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.

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 Form B3, type 20 if customs duty applies.

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. 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 is applicable. Refer to the format examples in this Appendix.

#### Field No. 39 - SIMA Assessment

Complete on Form B3, type 20 if an amount of surtax and/or provisional duty, anti-dumping duty, or countervailing duty is payable.

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 Form B3, type 20 if an excise tax applies.

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 Form B3, type 20 if GST is payable.

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 Form B3, type 20 if GST applies.

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

Leave blank.

#### Field No. 44 – Warehouse Number

Must complete on all types of Form B3.

Show the last digits of the number assigned by customs to the customs bonded warehouse:

- (a) into which the goods are warehoused,
- (b) from which the goods are to be ex-warehoused or transferred (types 20, 21, 22, and 30).

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

## Field No. 45 - Cargo Control Number

Must complete on Form B3, type 10.

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 Form B3B in this field.

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

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 on Form B3, type 10 for shipments valued at greater than CAN\$2500, exported from the United States by air or marine. 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 Form B3, type 20 if customs duties are payable.

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.

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 Code 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 Form B3, type 20 if excise tax is payable.

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 Form B3, type 20 if GST is payable.

If there is no GST, 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 Form B3, type 20.

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 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 on 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 given 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.

On Form B3, type 30, for transfer of ownership, the transferor is to complete the importer/agent declaration.

On Form B3, type 13, used for rewarehousing, the person who rewarehouses the goods is to complete the importer/agent declaration. For example, when goods are rewarehoused after removal and transfer, the declaration is to be signed by the transferee.

# Additional Coding Instructions for Transfer Concerning Form B3, Type 30

#### Field - Transferor/Transferee Declaration

Must complete on Form B3, type 30 for transfer of ownership.

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

The declaration must read as follows: "The property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfers."

Type or print the name of the company or individual who is receiving the goods in the same space as for the signature of the transferee or attorney.

Add the declaration to Form B3 by means of a block stamp or by typing the data directly on the body of the coding form.

The declaration is to be dated and signed by both the transferor and transferee or their agents.

# Field – Remove to Warehouse Number

Must complete on Form B3, type 30.

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

Add the warehouse number by means of a block stamp or by typing the number in the body of the form.

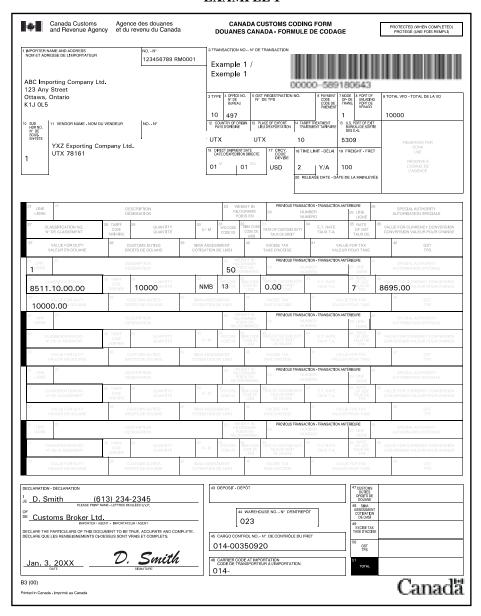
# FORM B3 (BONDED WAREHOUSE) - FORMAT EXAMPLES AND EXPLANATIONS

This section contains examples of Form B3 illustrating typical bonded warehouse and ex-warehouse formats. These examples depict typical, not actual transactions. An index is provided to assist anyone completing a B3 coding form to find an example of the type of warehouse transaction to be prepared. If the required format is not shown in this index, check the index in Appendix B. Form B3 formats for the body and most fields of Forms B3 and Form B3 (Bonded Warehouse) are similar, especially for types 20 to 22 ex-warehouse B3 forms.

Note: The rates of duty, GST, and excise taxes as well as the rates of exchange used for calculating 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.

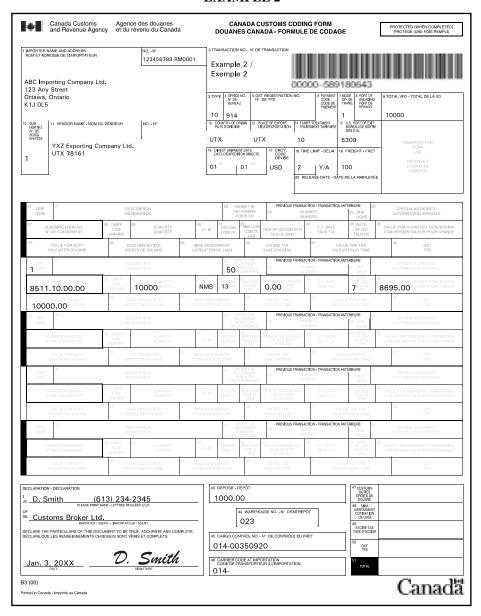
The examples have been set forth in the following order:

Example No.	Format
1	Type 10 – Warehouse
2	Type 10 - Warehouse, Goods Consigned to Order in Care of Bank
3	Type 10 - Warehouse, Goods Deemed Exported
4	Type 13 – Rewarehouse
5	Type 20 – Ex-warehouse, Consumption
6	Type 20 – Ex-warehouse, Remission
7	Type 20 – Ex-warehouse, SIMA Assessment (Paid)
8	Type 20 – Ex-warehouse, SIMA Assessment (Deferred by Bond)
9	Type 21 – Ex-warehouse, Export
10	Type 21 – Ex-warehouse, Damaged Goods
11	Type 21 – Ex-warehouse, Export for Goods Deemed Exported
12	Type 22 - Ships' Stores, Sales to the Governor General and Diplomats
13	Type 30 – Transfer of Goods Within a Customs Office
14	Type 30 – Transfer of Ownership Within a Customs Office
15	Type 30 – Transfer of Ownership Within a Customs Office, Goods Consigned to Order in Care of Bank
16	Type 30 - Transfer of Ownership and Goods Within a Customs Office
17	Type 30 – Transfer of Goods to Another Customs Office
18	Type 30 - Transfer of Ownership and Goods to Another Customs Office



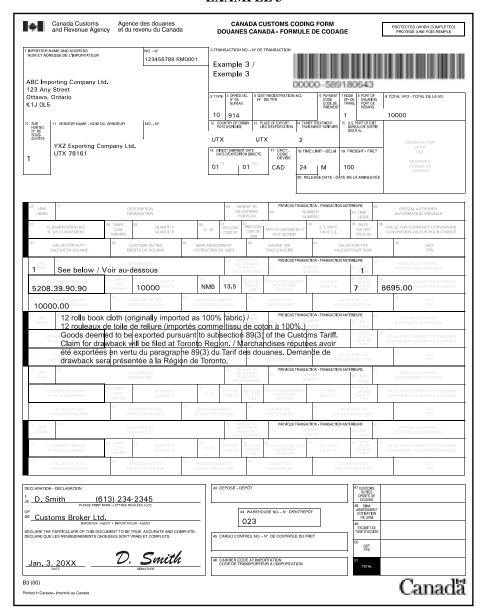
Type 10 - Warehouse

This example shows the format to be used when goods are entered into a bonded warehouse. As the goods are being warehoused, it is necessary to supply the cargo control number in Field No. 45 and also provide the total value for duty for the goods in Field No. 9. The time the goods may remain in the warehouse is shown in Field No. 18. Note that duty and tax calculations are not to be completed for this Form B3 type.



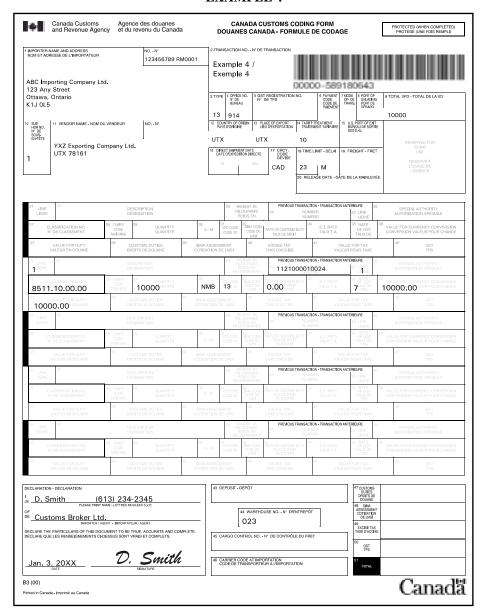
Type 10 - Warehouse, Goods Consigned to Order in Care of Bank

This example shows the format to be used when the goods are consigned to order, and a bank keeps the title to the goods until the purchaser pays for them. It is permissible for the goods to be warehoused into the customs bonded warehouse owned by the purchaser. When the purchaser pays the bank, title to the goods will be transferred to the purchaser.



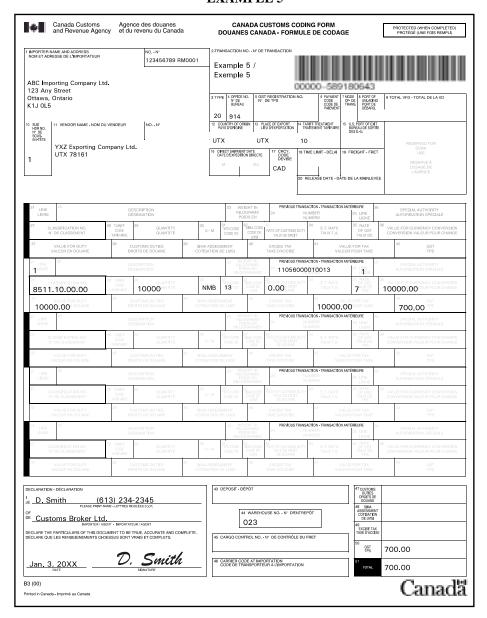
Type 10 - Warehouse, Goods Deemed Exported

This example shows the format to be used when goods are being warehoused to claim drawback under subsection 89(3) of the *Customs Tariff*, and are destined for exportation. This Form B3, type 10 must be used as supporting documentation for Form K32, *Drawback Claim*.



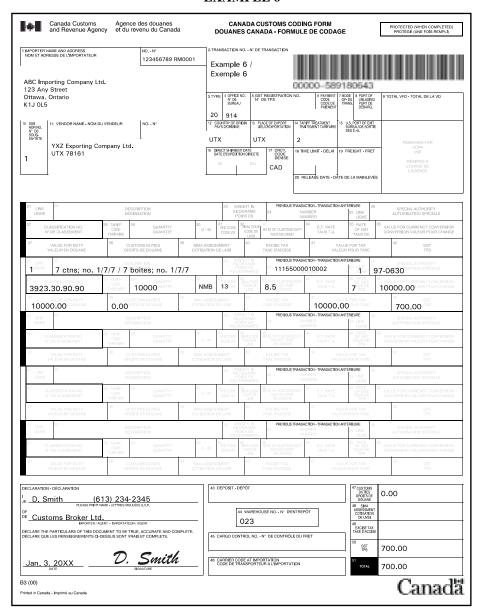
Type 13 – Rewarehouse

This example shows the format to be used each time goods are rewarehoused following a transfer of the goods and/or ownership. The previous transaction number and the affected line of the transfer should appear in Field Nos. 24 and 25 respectively. The time limit shown is the number of months left that the goods may remain in warehouse.



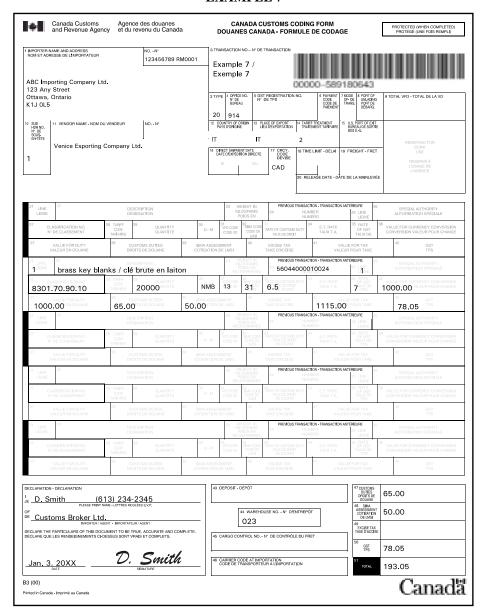
Type 20 - Ex-Warehouse, Consumption

This example shows the format to be used when goods are removed from the warehouse for consumption. Note that the applied duty and/or taxes must be paid and the summary block completed. In addition, Field Nos. 24 and 25 must show the previous transaction number and line reference of the corresponding warehouse Form B3 to which these goods relate.



Type 20 - Ex-Warehouse, Remission

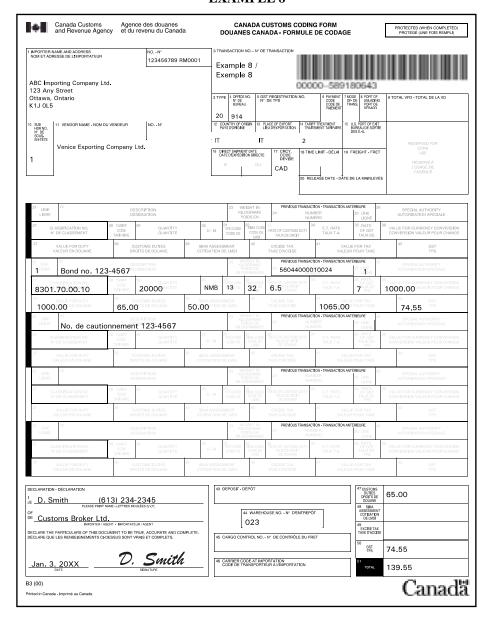
This example shows a typical remission format when 100% of the duty is remitted. Note that Field No. 22 must show the number of cartons actually removed from the warehouse including any marks.



Type 20 – Ex-Warehouse, SIMA Assessment (Paid)

This example shows the format to be used when part of a shipment is removed from the warehouse and is subject to SIMA assessment. 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  $5\phi$  each or \$50 for the shipment. The normal value has been determined to be  $10\phi$  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,  $5\phi$  per unit times the number of units ex-warehoused during the provisional period  $(1000 \times 5\phi = \$50)$ .

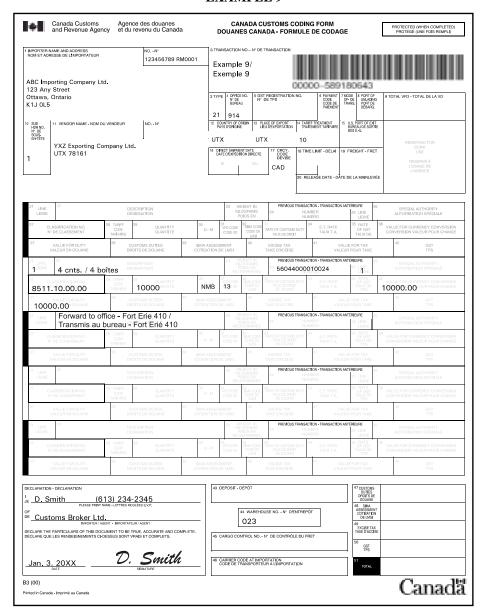
Value for tax in Field No. 41 must include the SIMA assessment amount completed in Field No. 39. Total SIMA assessment must be included in Field No. 48.



Type 20 – Ex-Warehouse, SIMA Assessment (Deferred by Bond)

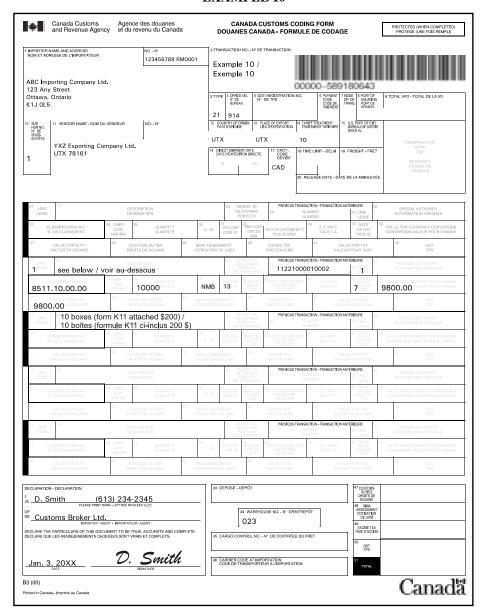
This example shows the format to be used when part of a shipment is removed from the warehouse and is subject to SIMA assessment. The SIMA code in Field No. 32 shows 32; the first digit indicates that provisional duty is being assessed and the second digit indicates that the payment is deferred by a SIMA bond. (See Memorandum D14-1-5 for details respecting use of the SIMA bond). Provisional anti-dumping duty is the difference between the normal value and export price (see Example 9 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.



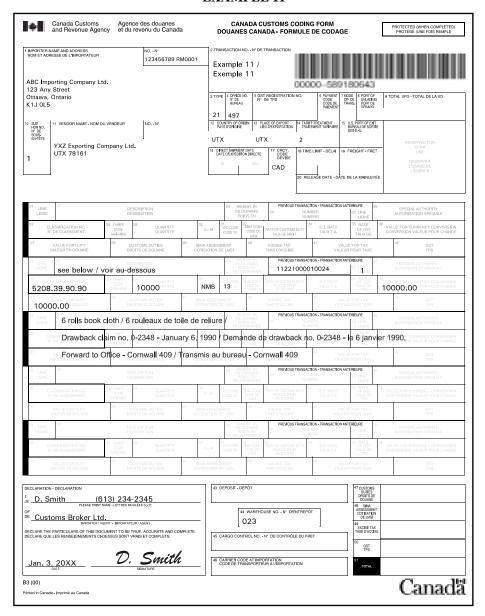
Type 21 – Ex-Warehouse, Export

This example shows the format to be used when goods are being removed from the warehouse and exported from Canada. The name and number of the office of export should be indicated either by means of a block stamp or by typing the information in the body of the coding form. Field Nos. 24 and 25 must be completed indicating the previous Form B3 transaction number and line reference on which the goods were warehoused.



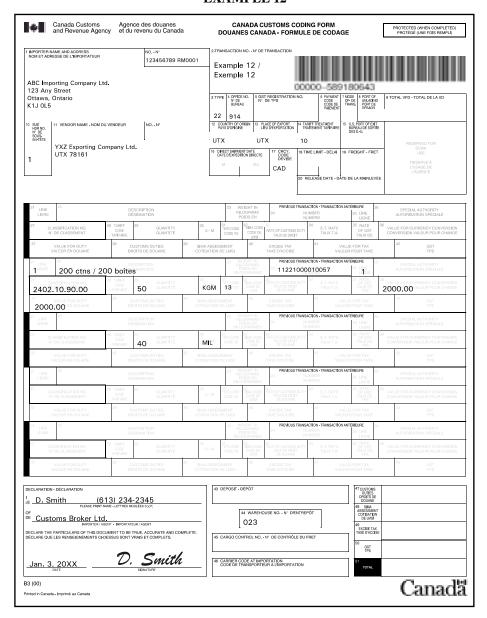
Type 21 - Ex-Warehouse, Damaged Goods

This example shows the format to be used when accounting for damage to goods entered on a previous warehouse Form B3. The previous transaction number and line reference of that warehouse Form B3 must appear in Field Nos. 24 and 25, respectively. The amount of damage allowed on Form K11, *Certificate of Damaged Goods*, is shown on a Form B3, type 21. The balance of the goods accounted for on the previous warehouse Form B3 must be documented on the appropriate Form B3 type.



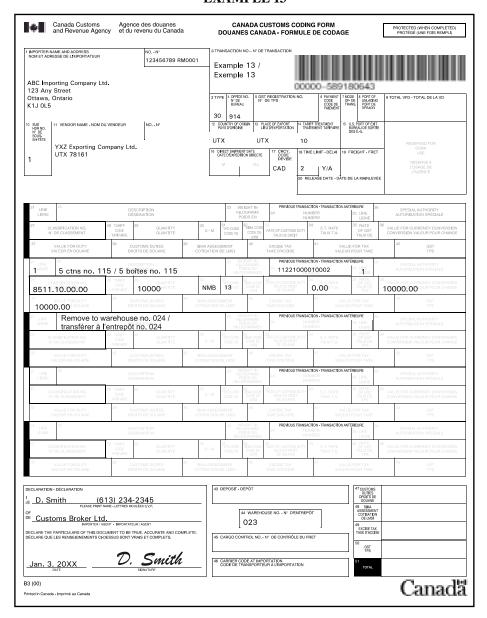
Type 21 – Ex-Warehouse, Export for Goods Deemed Exported

This example shows the format to be used for goods previously deemed exported. It is used to ex-warehouse the goods entered on a Form B3, type 10. The export routing customs office must be shown in the body of Form B3.



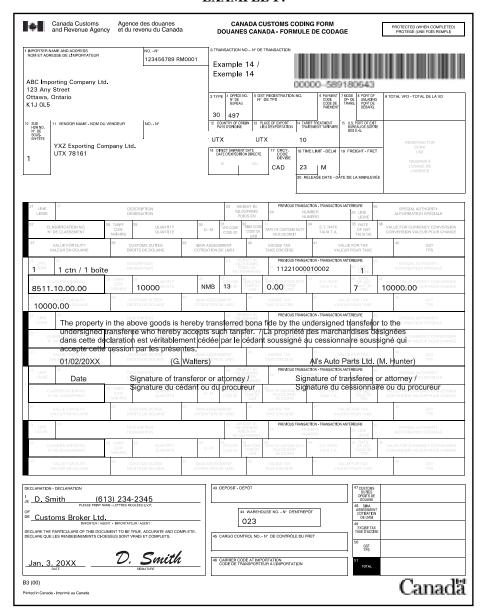
Type 22 – Ships' Stores, Sales to the Governor General and Diplomats

This example shows the format to be used when goods are ex-warehoused for ships' stores. In addition to this coding form, Form B6D, *Ships' Stores Delivery Declaration*, is to be completed in as much detail as possible. As duty and/or taxes are not collected, these fields should not be completed. If the goods must be forwarded to another customs office prior to loading on the vessel, the office name and number should be typed or block-stamped in the body of Form B3.



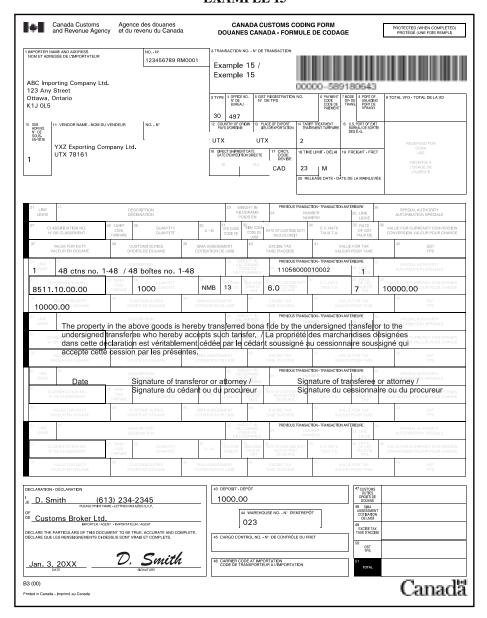
Type 30 - Transfer of Goods Within a Customs Office

This example shows the format to be used when transferring part of a shipment to another bonded warehouse within an area serviced by the same customs office. The new warehouse number must be typed or block-stamped in the body of the form. The time the goods may remain in the warehouse is shown in Field No. 18.



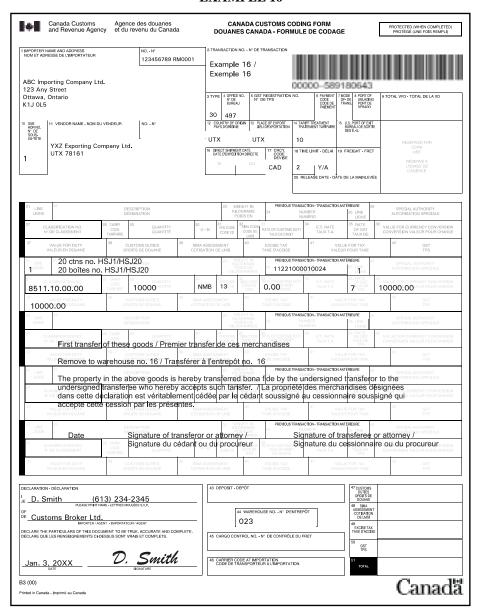
Type 30 - Transfer of Ownership Within a Customs Office

This example shows the format to be used when there is a transfer of ownership within an area serviced by the same customs office with the goods remaining in the same customs bonded warehouse. The transfer declaration must be signed by both the transferor and the transferee. The details of the original warehouse Form B3 are entered in the body of the coding form and the previous transaction number and its line reference must be completed in Field Nos. 24 and 25.



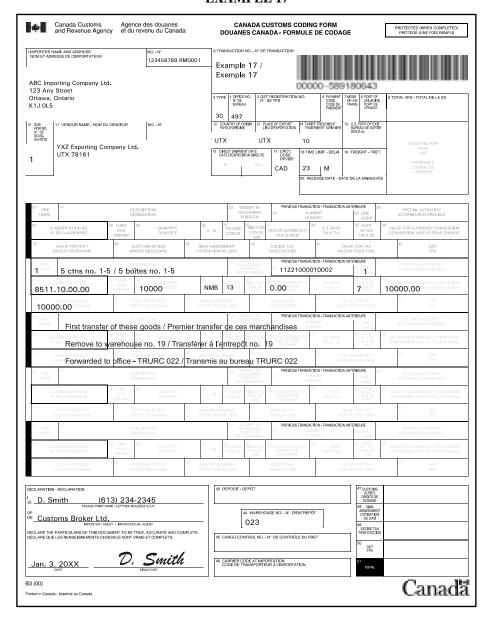
Type 30 - Transfer of Ownership Within a Customs Office, Goods Consigned to Order in Care of Bank

This example shows the format to be used for a transfer of ownership with the goods remaining in the same customs bonded warehouse. The transfer declaration is signed by both parties, as they are both located within the area covered by the same customs office. All the details from the original warehouse Form B3 are shown in the body of the transfer Form B3. Because the goods were originally consigned to order in care of a bank, and are now being transferred to the owner, this transfer is exempted from the provisions of subsection 30(j) of the *Customs Act*. (This transfer is not one of the three transfers allowed.)



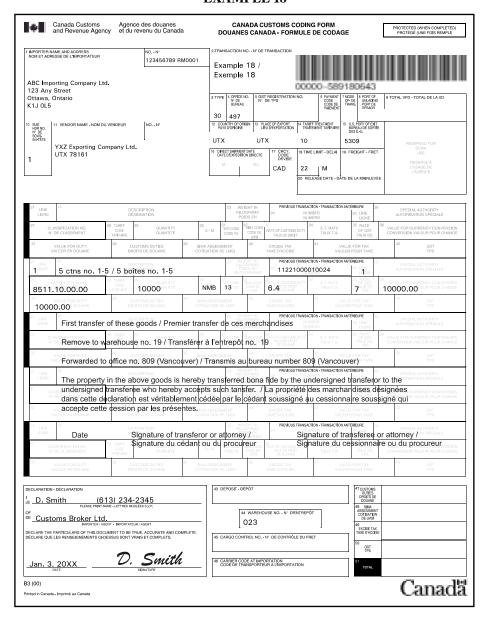
Type 30 - Transfer of Ownership and Goods Within a Customs Office

This example shows the format to be used when the ownership of goods, which have been warehoused, is transferred, and the goods are relocated to another bonded warehouse within the area serviced by the same customs office. Importers/brokers must add the transfer information shown on this example by means of a block stamp or by typing the data directly onto the body of the coding form. In this example, the transferor, as well as the transferee, must sign the certificate indicating that a transfer of ownership has been effected. In addition, the number of the bonded warehouse from which the goods will be transferred must also be completed in Field No. 44. Field No. 18 must indicate the time the goods may continue to remain in the warehouse. Field Nos. 24 and 25 must be completed to identify the previous transaction number and line on which the goods were warehoused or transferred. Importers/brokers must note in Field No. 22 the number of times the goods in question have been transferred.



Type 30 - Transfer of Goods to Another Customs Office

This example shows the format to be used when goods are transferred from a warehouse in an area serviced by one customs office to a warehouse in an area serviced by another customs office. Importers/brokers must indicate the customs office for the area to which the goods are being transferred and the warehouse number, if known, in the body of the coding form. In addition, it should be noted in Field No. 22 the number of times the goods in question have been transferred. It is also necessary to complete Field Nos. 24 and 25 to indicate the previous Form B3 transaction number and line reference on which the goods were warehoused or transferred. Field No. 18 shows the time the transferred goods may remain in the warehouse.



Type 30 - Transfer of Ownership and Goods to Another Customs Office

This example shows the format to be used when goods are transferred to a new owner in an area serviced by another customs office. Importers/brokers must affix the necessary transfer information, as illustrated in the example, by means of a block stamp or by typing the information directly onto the body of the coding form. The transferor must sign the transfer certificate, but only the name of the transferee need appear. In addition, the customs office number and name, which services the area to which the goods are being forwarded, must be completed. If known, the new bonded warehouse number should be completed. Field No. 18 must indicate the time the goods may continue to remain in the warehouse. Field Nos. 24 and 25 must identify the previous Form B3 transaction number and line reference on which the goods were warehoused.