

# **MEMORANDUM D17-1-9**

Ottawa, January 1, 1988

## **SUBJECT**

### **REMISSION OF CUSTOMS DUTIES AND EXCISE TAXES UNDERPAID DUE TO CUSTOMS ENTRY ERROR**

This Memorandum outlines the conditions under which a remission shall be granted of Customs duties and Excise taxes underpaid due to an error on a Customs accounting document.

#### **Regulations**

### **ORDER RESPECTING REMISSION OF CUSTOMS DUTIES AND EXCISE TAXES UNDERPAID DUE TO CUSTOMS ENTRY ERROR**

#### **Short Title**

1. This Order may be cited as a Customs Entry Error Remission Order.

#### **Remission**

2. Remission is hereby granted of the amount by which the Customs Duties and Excise taxes payable on goods imported into Canada were underpaid in error if the amount underpaid does not amount to more than \$7.50 in respect of any one import entry.

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

1. This Order applies only when Customs duties and Excise taxes have been underpaid in respect of any one accounting document due to a bona fide error. If it is determined by Customs that an importer/owner or broker is taking undue advantage of this privilege, a Detailed Adjustment Statement requesting the amount owing will be issued in each instance, regardless of the amount involved, until corrective action is taken.

**REFERENCES**

**ISSUING OFFICE —**

Entry, Postal and Appraisal Division

**LEGISLATIVE REFERENCES —**

Financial Administration Act, section 17  
C.R.C., c. 754

**HEADQUARTERS FILE —**

7600-0

**SUPERSEDED MEMORANDA "D" —**

D17-1-9, June 1, 1986

**OTHER REFERENCES —**

N/A

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH  
OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY  
MINISTER OF NATIONAL REVENUE.