

# **Memorandum D17-1-5**

## **In Brief**

Ottawa, May 16, 2002

### **SUBJECT**

#### **IMPORTING COMMERCIAL GOODS**

This is a revision to paragraphs 86, 93, 94, 105, and 122 of Memorandum D17-1-5 of March 28, 2000. Paragraph 93 has been amended as a result of the introduction of the mandatory HS coding on May 1, 2002. Paragraphs 86, 94, 105, and 122 have been amended as a result of the elimination of the requirements to submit copies of Form B3 and release documentation for Statistics Canada. Please replace the old version of the paragraphs with this new version in your hard copy. All changes are indicated by a vertical line in the margin.

# Memorandum D17-1-5

Ottawa, March 28, 2000

Revised June 16, 2000

## SUBJECT

### IMPORTING COMMERCIAL GOODS

This Memorandum explains the policies and procedures relating to requirements of the Canada Customs and Revenue Agency (CCRA) for client registration, release of, accounting for, and payment of duties and taxes on imported commercial goods. A glossary of customs terminology is included at the end of Section 4.

Amounts are in Canadian dollars unless otherwise specified.
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## **GUIDELINES AND GENERAL INFORMATION**

### **USING A CUSTOMS BROKER**

1. Importers may authorize a licensed customs broker to conduct customs business on their behalf, such as:
  - (a) Registering for a Business Number, Importer/Exporter account;
  - (b) Preparing release (interim accounting) documentation;

- (c) Preparing final accounting documentation;
    - (d) Remitting payment of duties and taxes to the Receiver General; and
    - (e) Requesting corrections and refunds to accounting documents.
  - 2. The importer is required to provide the customs broker with written authority to act as agent along with all the information needed to complete customs documentation, i.e., Business Number, commercial invoices, certificates of origin, special permits.
  - 3. Although importers may use a customs broker to transact business with the CCRA, they are ultimately responsible for accounting documentation, payment of duties and taxes, and subsequent corrections such as re-determination of classification, origin, and values.
- Note:** Fees imposed by customs brokers are not regulated by the CCRA.

## **SECTION 1 – REGISTRATION**

- 4. There are two ways of accounting for and paying duties and taxes on commercial goods:

### **CASH PAYMENTS**

- 5. Clients who pay cash may take delivery of their goods immediately when they:
  - (a) Register with the CCRA for a Business Number (BN) and an Importer/Exporter account;
  - (b) Provide a completed accounting document; and
  - (c) Pay duties and taxes owing.

### **ACCOUNT SECURITY**

- 6. Clients who have account security with the CCRA may obtain release of goods before accounting and paying duties and taxes if they:
  - (a) Register for a BN and an Importer/Exporter Account;
  - (b) Post security with the CCRA for release prior to payment;
  - (c) Account for shipments within the prescribed time limits; and
  - (d) Pay duties and taxes owing in full by the due date.
- 7. Account Security holders are entitled to:
  - (a) Release of goods from customs before paying duties and taxes;
  - (b) Deferred accounting; and
  - (c) Deferred payment.
- 8. For more information, refer to **Section 3 – Accounting**.

### **BUSINESS NUMBER (BN)**

- 9. The Business Number (BN) is assigned to an importer or broker by the CCRA to identify program accounts. All interim and final accounting documents for commercial importations must show a valid BN.

## Format

10. The BN consists of 15 digits made up of a nine-digit registration number and a six-character alphanumeric account identifier. The nine-digit registration number identifies the business and remains the same regardless of the number or types of accounts. The account identifier includes a two-character CCRA program identifier and a four-digit reference number identifying the account in each program. Companies can have one or more account numbers in each program.

### Program Account Identifiers

11. The four program identifiers are:

- (a) RC – Corporate Income Tax
- (b) RM – Import/Export
- (c) RP – Payroll Deductions
- (d) RT – Goods and Services Tax (GST)

12. An importer or exporter may have more than one RM account identifier under each CCRA program. For example, a company with branches or divisions will have one 9-digit registration number but may have separate RM account identifiers for each branch or division.

Example

Registration Number									Account Identifier					
1	2	3	4	5	6	7	8	9	R	M	0	0	0	3
									Program Identifier		Account Number			

13. In this example, 12345 6789 is the company's registration number. RM identifies the CCRA program (in this case the Import/Export program). The last four digits identify the account number, a third Import/Export account.

### Registration Forms

14. The form used to apply for a BN depends on whether the importer or broker is registering with one of the BN programs for the first time, or adding an RM account to an existing BN. The following forms and pamphlets are available at most CCRA offices.

15. Form RC1, *Request for a Business Number (BN)*, for businesses in all provinces **except Quebec** with no accounts in the BN program. The pamphlet RC2, *The Business Number and Your Revenue Canada Accounts*, provides information about the BN.

16. Form RC57, *Request for a Business Number (BN) – Quebec*, for businesses **in Quebec** that have no accounts in the BN program. The pamphlet RC60, *The Business Number and Your Revenue Canada Accounts in Quebec*, provides information about the BN for businesses in Quebec.

17. Form RC1C, *Business Number (BN) – Import/Export Account Information*, for clients who have a BN but need an RM account. A sample of Form RC1C is contained in Appendix 1A.

18. *Business Number (BN) – Import/Export Account Registration Form for Customs Brokers and Agents* (also referred to as the short form) for customs brokers or agents applying for a BN or RM account on behalf of a client. This form should be faxed to the Winnipeg Tax Centre for processing at 1-800-959-8302. A sample of this form is contained in Appendix 1B.

## Registration

19. Each sole proprietor, partnership, or corporation must register for a Business Number. Sole proprietors will receive a BN for all their businesses (except a business registered under a partnership, trust, corporation, etc.).

20. To register, or for more information, contact the nearest CCRA tax services office. Telephone numbers are listed in the blue pages of the local telephone book in the Government of Canada section. Registration may be obtained by telephone, fax, or mail. Local customs offices also provide forms and forward completed applications to a tax services office for processing. Tax services offices are open Monday to Friday, except statutory holidays, from 8:00 a.m. to 5:00 p.m.

## Required Information

21. The following information must be provided to register for a BN:

- (a) Legal Entity Name – the legal name of the company for which all invoices and/or refunds will be issued;
- (b) Business Address – the address of the legal entity;
- (c) Mailing Address – if different from the legal entity (i.e., clients may request that their lawyer or accountant receive mail);
- (d) Account Name – the name of the account identifier clients use for their books and records; and
- (e) Account Address – the account address if different from the legal entity.

### Example

Legal Entity Name:	123 Ont. Inc.
Operating or Trade Name:	Blues Brothers Steel Company
Business Address:	1987 Rockshore Drive Toronto ON T4K 8L8
Mailing Address:	c/o John Smith Attorney at Law 879 Bloor Street Toronto ON T8J 3N7
Account Name:	123 Ont. Inc. – VancouverOffice
Account Address:	c/o ABC Customs Brokers 789 Stanley Drive Vancouver BC V3K 7S1

## Exceptions

22. An importer is not required to register for a BN RM account for:

- (a) **Low Value Shipments (LVS)** – Customs brokers who act for one-time importers of commercial goods valued at less than \$1600 can process shipments using an RM account number, under the broker’s BN. The broker’s Importer/Exporter account number must be identified as “LVS one-time importer.”
- (b) **Courier/LVS Program** – Customs brokers accounting for shipments released under the courier/LVS program may process consolidated entries using an RM account number under their own BN. This account should be identified as “Courier/LVS Program.”



(c) **Importation of High Value Non-Commercial (Casual) Goods** – High-value (over \$1600) non-commercial or casual goods imported under the commercial process should be accounted for under an RM account assigned to the customs broker’s BN. This account should be identified as “High Value, Casual Importations.”

(d) **Temporary Importation** – Importers who temporarily import commercial goods into Canada on Form E29B, *Temporary Admission Permit*, and export the goods, do not need a BN. However, when the goods remain in Canada, the importer must register for a BN and open an RM account in order to account for the duties and taxes owing on the importation. For further information, refer to **Section 2 – Release**.

(e) **Convention and Trade Shows** – Customs brokers may register a convention or trade show under their BN, using the name of the convention or trade show as the RM account name. However, importers of commercial goods for display or sale at a convention or trade show should register for a BN.

### **BN on Customs Documents**

23. The correct BN account number must be indicated on both release and accounting documents.
24. An importer with only one RM account who submits hard copy (paper) release or accounting documentation does not need to specify the account identifier. An importer who has more than one RM account, or transmits release or accounting documentation electronically, must enter all 15 characters of the BN on documents submitted.
25. For further information, refer to **Section 2 – Release**.

### **Change in BN Information**

26. A request to change BN identification information, such as business name or address, should be forwarded to a local tax services office. A request to have an Importer/Exporter account reactivated should be made to the nearest customs office.

### **Change in Legal Entity**

27. If the legal basis under which business is conducted changes, such as when an unincorporated business becomes a corporation, or a corporation merges with one or more corporations to form a new corporation, a new BN may be required. It may be obtained from a tax services office.
28. Participants in the Frequent Importer Release System (FIRST) service option are required to reapply for FIRST privileges under the new business number/name and obtain new bar codes for release processing.

### **Account Inquiries**

29. Importers should provide brokers or agents with up-to-date import/export account data on a regular basis. In addition, brokers are required to maintain accurate records for their clients’ accounts.
30. Only the importer and those authorized by the importer or exporter will be given access to client account information. Customs brokers or agents requesting confirmation of a client’s BN account information will be directed to the client.
31. For further information, refer to **Section 2 – Release**.

## **RELEASE PRIOR TO PAYMENT SECURITY**

32. An importer or broker must post security with the CCRA to obtain release of commercial goods before paying duty and taxes (account security). This can be in the form of a bond acceptable to the CCRA, cash, money order, or certified cheque. General information on posting security for transacting bonded operations with the CCRA can be found in Memorandum D1-7-1, *Posting Security for Transacting Bonded Operations*.

33. An importer or broker may post security at a local customs office for release of goods at that office or at Headquarters to obtain release of goods at all customs offices in Canada. Security must be accompanied by the following information:

- (a) Name and address of the importer or broker posting the security; including a contact person;
- (b) Status (i.e., importer or customs broker);
- (c) Purpose of security (i.e., release of goods prior to payment of duties); and
- (d) Type and amount of security (i.e., bond, cash, certified cheque, money order).

34. Security in the form of a bond must be made on Form D120, *Canada Customs Bond*. If a bond is posted at a customs office, the name of that office must be indicated on the bond in Field No. 4. When a bond is posted at Headquarters, Field No. 4 should indicate "All customs offices in Canada." Headquarters security must be filed with Brokers Licensing and Account Security Programs, Ottawa ON K1A 0L5. A sample of Form D120 is contained in Appendices 1C and 1D.

35. The amount of security required is based on a company's monthly average duties and taxes payable on all importations transacted during a 12-month period. If security is approved, customs will issue a five-digit account security number to the applicant.

### **Importer Security Calculations**

36. Security for resident importers is based on their average monthly duties and taxes (less the GST), up to a maximum of \$10 million.

37. Security for non-resident importers is based on their average monthly duties and taxes (including GST), up to a maximum of \$10 million.

38. The minimum security requirement for an importer to transact business at all customs offices in Canada is \$5,000.

39. The minimum security requirement for an importer to transact business at one customs office is \$250.

40. An importer of unconditionally duty- and tax-free goods (including GST) only is not required to post security.

### **Customs Broker Security Calculations**

41. Release Prior to Payment security for customs brokers is based on average monthly duties and taxes (including GST) up to a maximum of \$10 million.

42. The minimum security requirement for a broker to transact business at all customs offices in Canada is \$25,000.

43. The minimum security requirement for a broker to transact business at one customs office is \$5,000.

## Maintaining Security

44. The CCRA reviews security annually and will advise importers and brokers if additional security is required. If a company's volume of business decreases, the appropriate customs office or Brokers Licensing and Account Security Programs at Headquarters in Ottawa may request a reduction in security.

45. Failure to comply with the release prior to payment procedures may result in the suspension or cancellation of this privilege.

46. Security may be cancelled when the conditions have been complied with and the security is no longer required. Where customs makes a claim against security posted in cash or certified cheque, any amount in excess of the total assessment payable will be returned to the importer or broker who deposited the security.

## SECURITY OPTIONS

Customs brokers and importers must advise Brokers Licensing and Account Security Programs in writing when they use these options and should not decrease their security without approval from the CCRA.
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## Importer Direct Security

47. Customs brokers may arrange for clients to obtain their own security and pay duties and taxes directly to the CCRA. These importers will receive their own account security number. Brokers may use the importer's account security number or their own for the purpose of submitting interim and final accounting documents. If brokers use their own account security numbers for importers, they must provide a list of the importers and their business numbers to Brokers Licensing and Account Security Programs.

48. The broker's security requirement under this option will be reduced by the importer's average monthly duties and taxes (including GST). Customs will determine this amount from a review of the importer's transactions over a period of time.

49. If the importer's account security number is used, a separate Form K84 (daily notices and monthly statements) will be issued for the importer.

50. When customs business is transacted using the broker's account security number, the broker may identify the transaction as "importer secured" by indicating an "I" in the Payment Code (Field No. 6) of Form B3, *Canada Customs Coding Form*. To assist the broker, the daily notice will list each importer's transactions on a separate page.

51. Under this option, importers agree to pay the full amount of duties and taxes at a CCRA office or to their customs broker. A cheque made payable to the Receiver General for Canada must be provided to the CCRA office or to the broker to give to customs, by the last business day of the month. If payment is not made by this date, interest will be assessed on the outstanding amount, and this option may be cancelled. If a broker defaults or fails to pay the amount owing, the importer is still liable for the payment.

Importers must advise their broker when they provide cheques directly to a CCRA office.
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52. The broker must reconcile with the monthly statement. If the importer does not pay their broker directly, the broker must give the customs payment office a Reconciliation Control Sheet. This document lists all importers who have not paid, with their business numbers, account security numbers, a contact person, telephone number, and transaction numbers. Customs will collect directly from the importer in these cases. Refer to **Section 4 – Payment, Appendix 4A** for an example of this document.

## Goods and Services Tax (GST)

53. Resident importers may complete a Letter of Authorization and pay the GST directly to the CCRA. The broker's security requirement will be reduced by the amount of an importer's average monthly GST. Non-resident importers are not eligible for this option.

54. These importers must agree to provide payment for the full amount of GST for all transactions processed during a billing period, with a cheque payable to the Receiver General for Canada. The cheque must be given to a CCRA office or to the broker for remittance to customs, by the last business day of the month. The broker must provide security and payment for the rest of the importer's duties and taxes.

55. If payment is not provided by the due date, customs will assess interest on the outstanding amount and may cancel this option for the release of future shipments.

Importers must advise their broker when they submit payment directly to a CCRA office.
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56. The Letter of Authorization, on company letterhead signed by an authorized officer of the company, must be given to the broker with a copy to Brokers Licensing and Account Security Program. A sample of this letter is contained in Appendix 1E. If the company name or business number changes, a new letter will be required.

57. The broker must reconcile with the monthly statement. If the importer does not provide payment, the broker must give customs a Reconciliation Control Sheet listing importers who have not paid, with the importer's business number, transaction numbers, contact person and telephone number. Customs will collect the GST portion of the account directly from the importer. The broker is responsible for paying the rest of the importer's duties and taxes. A sample of this form is contained in **Section 4 – Payment, Appendix 4A**.

## Interim Payment

58. Under this option, importers or brokers must agree in writing to make interim payments whenever necessary to ensure that their outstanding balance does not exceed the amount of security posted with the CCRA. If they do not make these payments, they will have to increase their security.

59. Interim payments made against a specific accounting transaction or Form K84, *Daily Notice*, will be reflected on Form K84, *Monthly Account Statement*. If an interim payment does not match a transaction or daily notice (lump sum payment), the customs automated system cannot be updated and the CCRA will issue a Form K21, *Receipt*, to the importer. A sample of this form is contained in **Section 4 – Payment, Appendix 4C**.

60. The importer or broker must reconcile with the monthly statement. If interim payments are not reflected on the statement, the importer or broker must provide copies of each Form K21 along with the rest of the payment.

## Central Payment Office

61. When goods are imported at various locations across Canada, each office where goods are released will issue a separate account statement for duties and taxes. However, importers or brokers may designate a payment office to generate one statement for all shipments, regardless of where the goods were released. More than one payment office may be selected, for example, one office to handle all transactions for goods released in the western provinces, one office for central Canada, and one for the eastern provinces. Central payment processing relates to payment only, not presentation of release or accounting documents.

62. National security must be posted in order to acquire central payment. Importers or brokers can apply for central payment by completing Form B205, *Request for Central Payment*, and submitting it to the customs office where statements will be generated. A sample of this form is contained in Appendix 1F.

63. The business name and telephone number of a contact must be indicated as well as the customs office(s) to be used for presentation of accounting forms and the office(s) designated for central payment. An automated customs office must be used for central payment for paper (hard copy) accounting documents. Importers and brokers may make special arrangements with the local non-automated office to submit electronic accounting documents. A list of offices is contained in Appendix 1G.

64. Companies under this option should use these procedures for all transactions. To exclude specific transactions from a monthly statement, a Form B3, type C, without a transaction number must be submitted to customs and payment made by cash prior to customs release.

65. For each central payment office requested, offices where accounting information will be presented should be listed in the "Documentation Presentation Office(s)" field of the request. A list with additional locations may be attached. Importers or brokers should indicate if they want only one central payment office for all releasing offices. When a request for central payment is received, a customs representative will contact the client to make arrangements.

### **Uncertified Cheque Security**

66. As a rule, only frequent importers are required to post security for uncertified cheque privileges. However, all commercial importers are encouraged to post security with the CCRA for this purpose. The security must be enough to cover all uncertified cheques that might be given to customs on a business day.

67. Security must be accompanied by the following information:

- (a) Name and address of the importer or customs broker posting the security, including a contact person;
- (b) Status (i.e., importer or customs broker);
- (c) Purpose for which the security is being posted (i.e., uncertified cheque privileges); and
- (d) Type and amount of security being posted (i.e., bond, cash, certified cheque, money order).

68. Security posted by bond must be on Form D120, *Canada Customs Bond*. If a bond is posted at one customs office, the name of that office must be indicated in Field No. 4 of the bond. Likewise, when a bond is posted at Headquarters for national privileges, Field No. 4 should be completed with "all customs offices in Canada." Headquarters security must be filed with Brokers Licensing and Account Security Program, Ottawa ON K1A 0L5.

69. The CCRA will notify the client in writing that security has been accepted and issue a five-digit account security number, to be used when transacting customs business.

70. Customs will review uncertified cheque security periodically and inform the client if an increase is required.

## **SECTION 2 – RELEASE**

### **GENERAL INFORMATION**

71. Customs and other government departments or agencies may require certificates, licences, permits, or other documentation for imported goods depending on the commodity. These documents must be provided to customs before goods can be released.

72. If the Department of Foreign Affairs and International Trade requires a permit, the permit data can be transmitted electronically by the Foreign Affairs and Customs Automated Permit System (EXCAPS).

73. Customs monitors all release and accounting documents for quality. Importers and customs brokers must comply with the statutory or regulatory provisions on release documents (interim accounting) to the same extent as at final accounting.

## Cash

74. Cash clients must provide hard copy (paper) documentation to customs. Requirements for the completion of the various release documents can be found in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

## Account Security

75. Goods may be released before duties and taxes are paid, if security for release prior to payment has been posted with customs, as long as final accounting is provided within a prescribed time limit. Refer to **Section 3 – Accounting** for customs accounting requirements.

76. Importers and brokers may supply release information in paper format or electronically using the Accelerated Commercial Release Operations Support System (ACROSS), the Customs Automated Data Exchange System (CADEX) communication line, or by a Value Added Network (VAN) provided they meet the eligibility requirements. The Inland Alternate Service Program allows clients to provide customs documentation to the processing office by facsimile or by Electronic Data Interchange (EDI).

77. Customs wants to facilitate the release of goods whenever possible and will not delay release requests due to minor errors in the paperwork. The customs inspector still has the right, however, to ask for information needed to make sure the goods comply with legislation.

## Business Number

78. To ensure that goods are released quickly, importers or brokers should arrange for an importer/exporter account with customs before a shipment arrives at the border or point of entry. If the Business Number (BN) indicated on interim release or final accounting documentation is rejected by the customs system as “invalid,” the documentation will be returned to the importer or broker and the goods will not be allowed to enter Canada.

79. The name used on all release and accounting documents must correspond with the name under which the company registered for its customs program account. Clients with only one RM account who provide hard copy documents do not have to specify the account identifier on release and accounting documents. Clients with more than one RM account must enter all 15 characters of their BN on all documents.

80. The letters RM should not be included as part of the account number on accounting documents. The number should appear as below:

1234567890001
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81. If an importer or broker has more than one RM account but has not specified which one, customs will release the shipment and issue Form Y50, *Reject Document Control*, to the importer or broker. The importer or broker must ensure that the full BN is provided with a corrected release package prior to submitting the final accounting documentation or it will be rejected. Time limits are not protected.

## Verification

82. Data is verified at the time of customs release to ensure it meets government requirements. Incorrect or incomplete release documents will be returned for correction with a Form Y50, indicating the reasons for rejection. For release information provided through EDI, customs will transmit this form to the importer or broker. The goods will not be released until customs receives the corrected documents or data. A sample of this form is contained in Appendix 2A.

83. The coding and format of Form B3, *Canada Customs Coding Form*, used to account for commercial goods, must be in accordance with Memorandum D17-1-10, *Coding of Customs Accounting Documents*. Accounting data transmitted electronically must comply with these requirements in the format set out in the CADEX Participants Requirements Document. The information shown on Form B3 must agree with the information on the release documentation.

#### **RELEASE OPTIONS**

84. For information on importing:

- (a) Commercial goods valued at less than \$1,600, refer to Memorandum D17-1-2, *Low Value Commercial Goods*.
- (b) Commercial goods by mail, refer to Memorandum D5-1-1, *Customs International Mail Processing System*.
- (c) Commercial goods into Canada temporarily, refer to Memoranda D8-1-4, *Temporary Admission Permit – Form E29B*, and D8-1-7, *Use of A.T.A. Carnets for the Temporary Admission of Goods*.

85. For commercial goods valued over \$1600, see below.

#### **Form B3, Canada Customs Coding Form, Type C**

86. To have the goods released at the same time as presenting accounting documents, an importer or broker should use Form B3, type C, to pay the duties and taxes. The following documentation must be provided to customs:

- (a) one copy of a completed Form B3\*;
- (b) commercial invoices;
- (c) cargo control documents (this document is provided by the carrier transporting the goods into Canada); and
- (d) the required permits, certificates, or licences.

87. A sample of Form B3 is contained in **Section 3 – Accounting, Appendix 3A**.

#### **Form B3, Canada Customs Coding Form, Type D**

88. If all of the data is not available, Form B3, type D interim accounting document may be submitted to customs. Enough information should be included for the customs inspector to determine the tariff classification and value for duty of the goods.

89. Customs requires a security deposit in addition to the estimated duties owing on the goods. The deposit must be equal to 10% of the value for duty of the goods and at least \$100, but not more than \$1,000. The supporting documents are the same as for Form B3, type C.

#### **Form B3, Canada Customs Coding Form, Ex-Warehouse**

90. Goods removed from a bonded warehouse for use in Canada must be documented on an Ex-Warehouse Form B3. Refer to Memorandum D17-1-10 for information on which Ex-Warehouse type applies to the goods. The supporting documents are the same as for Form B3, type C.

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\*One additional copy of Form B3 is required when an importer or broker presents release documentation to a customs non-automated office. Once the duties and taxes have been paid, this copy will be stamped “duty paid” and returned as a receipt.

### **Form C6, *Permission for Special Purposes***

91. The Regional Director of Customs Border Services may authorize a Form C6 in certain cases, such as to allow an importer or broker to open a parcel in a warehouse to get documents out that are needed to release goods. However, in the case of release of goods prior to payment of duties, Form C6 can only be used under the following circumstances:

- (a) To allow raw leaf tobacco to be delivered directly to a licensed packer or licensed manufacturer to determine the standard weight prior to preparation of the final accounting;
- (b) To allow imported spirits to be delivered directly to a distillery to determine the quantity and strength prior to preparation of the final accounting; and
- (c) To allow release of imported bulk cargoes which have to be weighed or gauged prior to preparation of the final accounting documentation.

92. The importer should state on the form why permission is required before submitting it to the local customs office.

### **Release on Minimum Documentation (RMD)**

93. An importer or broker who wants goods released before final accounting must provide the following interim accounting information to customs:

- (a) A cargo control document – two copies for paper releases (the Customs Delivery Authority copy and the Long Room copy); and
- (b) A commercial invoice, such as a Canada Customs Invoice or a document such as a bill of sale containing the following information (two copies for paper release):
  - (1) Name and business number of the importer;
  - (2) Name of the exporter;
  - (3) Unit of measure and quantity of goods;
  - (4) Value of the goods and currency of settlement;
  - (5) Detailed description of the goods including the 10-digit Harmonized System (HS) code for the commodity that reflects either the highest value invoice line or a reasonable representation of the goods within the shipment. When multiple page paper invoices are presented, the HS code must also be shown on the first page with a notation indicating the corresponding page and line of the commodity to which this HS code applies. Importers and brokers are encouraged to use bar-coded format, if available;
  - (6) Country of origin of the goods;
  - (7) Number of invoice pages;
  - (8) Transaction number (in bar-coded format as outlined in Memorandum D17-1-10). If the transaction number is not machine-readable, the package will be rejected. The requirement for the bar-coded format does not apply to goods released through a sub-agent at a non-terminal customs office; and
  - (9) Permits, licences, and certificates required by other government departments.

94. The documents must be submitted to customs in the following order:

- (a) Carrier/warehouse keeper documents (Customs Delivery Authority copy of the cargo control document);
- (b) Other government department permits, licences, certificates;



- (c) Customs documentation (release information sheet\* (optional), Long Room copy of the cargo control document, invoice, and supporting documentation);
- (d) Importer or broker documentation (release information sheet\* or invoices).

### **Frequent Importer Release System (FIRST)**

95. FIRST was designed for companies importing low risk shipments on a regular basis. The goods must be consigned to one importer under one transaction number. FIRST allows an expedited release since the importer and the commodity have been pre-approved by customs.

### **Application**

96. FIRST applications must be submitted to the Customs Program Support Division in the region where the goods will be imported. If the goods are to be imported into more than one region, one application may be submitted to the region where the majority of the importations will occur, with a list of the other regions.

97. Importers with FIRST privileges in one customs region who want to operate under the program in other regions should submit an application to the region where the original approval was granted.

98. If a business structure changes and a new Business Number is required, the company must submit a new application to operate under FIRST to customs. The application must include a FIRST lead sheet to be used for all FIRST releases regardless of where the goods are imported. The lead sheet indicates the transaction number, FIRST service option, the BN, and the pattern number assigned by customs. A sample application for FIRST privileges and an example of a FIRST lead sheet with instructions for completion is contained in Appendix 2C.

99. If goods imported under FIRST are controlled or regulated by the Canadian Food Inspection Agency (CFIA), customs will forward the application to them and they will contact the importer to determine the conditions for handling the permits, licences, certificates, or other documentation. This must be done before customs approval.

100. If a company is approved for FIRST, customs will send them a letter of confirmation and issue a FIRST pattern number.

**Note:** FIRST authorization is linked to the Business Number. If for any reason the Business Number changes, the importer should submit a new application to operate under FIRST. A new pattern number and bar codes will be required.

### **Processing**

101. The release package prepared by the exporter or shipper will consist of:

- (a) The original bar-coded lead sheet with invoice information included; **or**
- (b) The original bar-coded lead sheet with completed invoices attached; **and**
- (c) A copy of the lead sheet and invoices, which customs will stamp and return to the carrier as receipt of the release decision.

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\*A sample of a release information sheet with instructions for completion is contained in Appendix 2B.

102. When the goods arrive in Canada, the carrier gives customs the lead sheet and invoices. The officer enters the bar-coded information from the lead sheet into ACROSS.

103. If the goods are released, the carrier receives a stamped copy of the lead sheet and invoices from customs as confirmation of the release decision and can then deliver the goods to the importer. Customs stamps the original documentation and returns it to the importer or broker. If the goods are not released, customs will refer the carrier to the importer or broker, or else to the secondary processing area for examination of the goods.

104. The FIRST release decision will appear on the release notification report generated the next business day by the customs office where the goods were released. CADEX and Release Notification System clients are notified electronically of the release decision.

105. CADEX participants must submit the original date-stamped lead sheet and invoices to the office where the goods were released by the end of the next business day.

106. The importer or broker presents or transmits the confirming accounting information within the applicable time frames. Non-CADEX clients must submit the original date-stamped lead sheet with the confirming Form B3.

### **Prearrival Review System (PARS)**

107. PARS allows importers and brokers to submit release information to customs for review and processing **before** the goods arrive in Canada. This speeds up the release or referral for examination process when the carrier arrives in Canada with the goods. The release information can be submitted in either paper format or electronically. PARS includes the processing of goods that require permits, licences, or certificates. PARS procedures are available for goods imported by different modes of transport:

- (a) PARS – goods arriving by highway and cleared at the border;
- (b) RAIL PARS – goods arriving by rail;
- (c) MARINE PARS – marine freight;
- (d) AIR PARS – air freight; and
- (e) IN PARS – goods cleared at an inland highway sufferance warehouse.

108. Customs and the CFIA have developed PARS procedures for certain agricultural products regulated or controlled by that agency. A list of these goods is contained in Appendix 2D. A list of CFIA and customs contacts is contained in Appendix 2E.

### **Processing**

109. The exporter or carrier provides information on the goods to be imported to the importer or customs broker by facsimile or EDI.

110. A cargo control number must be included in the information provided on PARS shipments cleared at highway border locations. An invoice with a bar-coded cargo control number in the top right-hand corner is an example of the documentation that may be provided to the importer or broker by the exporter or carrier. If multiple invoices cover one shipment consigned to one importer, only one bar code is necessary. The invoice pages should be clearly marked, for example, page 1 of 3, page 2 of 3, and page 3 of 3. Appendix 2F contains information on PARS bar codes.

111. The same cargo control number, in bar-coded format, must also appear on the carrier's documentation; for example, an invoice or bill of lading that will be presented to customs at the border to obtain release of the goods.

112. The carrier must provide the importer or broker with a cargo control document with a cargo control number for goods cleared at non-highway border locations. The carrier may also provide the importer or broker with other available customs documents such as an invoice.

113. The importer or broker must submit the PARS release package to customs a minimum of one hour and maximum of ten calendar days before the goods arrive in Canada. The ACROSS Participants Requirements Document contains information on how to submit PARS release information through EDI.

### **Goods Arrival**

114. The customs officer reviews the PARS release information, and updates ACROSS with a recommendation whether to release or refer the goods when they arrive in Canada.

115. The carrier or warehouse operator advises customs when the goods arrive. For highway border clearances, the carrier gives customs an invoice or bill of lading with a bar-coded cargo control number. When the goods are released, the customs officer will date stamp this document and return it to the carrier as proof of customs clearance and receipt of delivery.

116. For non-highway border clearances, the carrier or warehouse operator transmits the cargo control number to customs by the Release Notification System (RNS). The RNS Participants Requirements Document contains further information on the RNS. Copies of this document can be obtained by writing to the Manager, Electronic Commerce Unit, Ottawa ON K1A 0L5.

117. If customs releases the goods, the carrier will deliver them to the importer. Goods not released are referred to a customs officer for examination. When PARS shipments do not arrive within the prescribed time limits, paper permits, licences, or certificates are returned to the importer or customs broker. Releases for paper PARS will appear the next business day on the release notification report produced at the customs office where the goods were released. CADEX and RNS clients are notified electronically of the release decision for both paper and EDI PARS.

118. Appendix 2G contains information concerning the order and number of copies for a PARS release package.

### **Goods Controlled by the CFIA**

119. The importer or broker submits the release package, which includes facsimile copies of required certificates, permits, and licences, to the Import Primary Contact (IPC) of the CFIA. The package can be given directly to the IPC if it is located at the point of importation, and sent by facsimile when it is not. The importer or broker must present the Agri-PARS release package a minimum of four hours and maximum of ten days before the goods are scheduled to arrive in Canada. For certain commodities, the maximum time is less than 10 days. Importers and brokers can find out the maximum time for their particular commodity by contacting either their local customs office or the CFIA.

120. If the CFIA recommends release of the goods, the IPC keeps copies of the certificates, permits, and licences, and stamps the invoice with the CFIA stamp. Depending on local procedures, the IPC either submits the reviewed release package to customs for further processing or returns it to the importer or broker, who submits it to customs. If the release package is unacceptable, the CFIA attaches a reject form to the package and returns it to the importer or broker for correction.

### **Electronic Transmission for RMD or PARS**

121. The Participants Requirements Document (PRD) will help to determine the most suitable method for a company to transmit information electronically. A copy of this document may be obtained by writing to the Manager, Electronic Commerce Unit.

122. Participants must:

- (a) Be CADEX clients;
- (b) Comply with the requirements outlined in the ACROSS PRD;
- (c) Indicate a CADEX identifier on the first page of the customs copy of the invoice near the transaction number, or on a release information sheet accompanying the release package. An example of a release information sheet with instructions for completion is contained in Appendix 2B;
- (d) Present release documents in a gold wrapper (marked LVS if the goods are valued at less than \$1,600); and
- (e) Provide RMD appraisal quality invoice data at the time of release or within five business days of release if using EDI release procedures.

**Note:** If the documentation to support final accounting is not available at time of release, the release package should not be submitted as a CADEX release. A non-CADEX RMD may be presented and final accounting submitted on a hard copy Form B3.

### **Short-Shipped Goods**

123. Shortages occur when the quantity of goods reported to customs is different from what is received by the importer or broker. There are two shortage situations:

- (a) **Entered to Arrive (ETA) Shortages** occur when the total number of packages reported does not match the number of packages received by the consignee or importer.
- (b) **Value Included (VI)** occurs when the number of articles reported as contained in a package does not match what is actually inside.

124. The ETA and VI release options cannot be processed as short-shipped goods when:

- (a) The importer/customs broker is aware that the entire quantity of the goods reported on the invoice will not be in the shipment when it arrives in Canada;
- (b) The customs inspector finds that the quantity reported to be inside the package does not match the quantity found during examination of the goods;
- (c) The goods are reported to be on back-order; or
- (d) The goods are bonded warehouse shortages. Refer to Memorandum D4-1-2, *Customs Bonded Warehouses Regulations*.

**Note:** Only the goods that were actually shipped will be documented on the RMD package. The remaining goods will be processed separately when they arrive.

### **Processing**

125. If a shortage is found in the shipment after release but before final accounting, the importer or broker has two options:

- (a) Account for the total quantity and have the balance of the goods released as an ETA or VI when they arrive; or
- (b) Provide customs with evidence of the shortage with the final accounting document and account for only those goods on hand. When the remaining goods arrive, they should not be reported as a shortage but standard release procedures will apply.

**Note:** If the importer or customs broker is a CADEX participant, the final accounting document will be transmitted as usual for the total quantity received. If payment is to be made for only the goods received, the evidence of shortage must be presented at the office where the goods were released so that it can be verified and attached to the original release record.

126. When goods are released as an ETA or VI, the accounting time limits will start on the date of release of the first shipment.

127. If the shortage is discovered after final accounting, either the balance of the short-shipped goods may be released as an ETA or VI, or a claim may be made for a refund if the goods are not expected to be delivered later. To obtain a refund, a claim must be submitted along with evidence of the shortage, to any customs office in the region where the goods were released. Memorandum D6-2-2, *Refund of Duties*, contains further information on refund procedures.

### **Documentation**

128. The documents required so that short-shipped goods can be released as Entered to Arrive (ETA) are:

- (a) One copy of the documentation supporting the claim for the shortage;
- (b) One copy of a new cargo control document showing the number of pieces short-shipped and a reference to;
- (c) The cargo control number of the original shipment in the description field. When more than one carrier is involved, a loading sheet from the original carrier is required to substantiate the shortage;
- (d) Two copies of the invoices covering the original shipment. This invoice should contain the following information:
  - (1) Importer/exporter account number or business number of the importer;
  - (2) Transaction number of the original shipment;
  - (3) Notation "ETA Shortage";
  - (4) Original customs release office; and
- (e) Documents in a gold wrapper if CADEX.

129. The documents required for short-shipped goods to be released as a Value Included (VI) transaction are:

- (a) Two copies of the original documentation to support the claim for the shortage;
- (b) One copy of a new cargo control document; and
- (c) Two copies of an invoice containing an accurate description of the short-shipped goods. This invoice should contain the following information:
  - (1) Importer/exporter account number or BN of the importer;
  - (2) Transaction number of the original shipment (a new transaction number is not acceptable);
  - (3) A notation "VI Shortage";
  - (4) Customs office where the goods were released; and
  - (5) Invoice page and line number for the original transaction relating to the short-shipped goods.

## **Known Short Shipments**

130. A commodity invoiced as a single transaction may have to be imported in separate loads due to the nature of the shipment. For example, certain machinery and equipment, and large systems such as an oil rig, must be shipped in multiple loads over a period of time. In these cases, the entire quantity of goods will be accounted for when the first shipment arrives, and the remainder will be processed upon importation as ETA. All of the ETA shipments have to be processed within 12 months from the date of accounting of the first shipment.

131. Before the goods arrive, a written request must be submitted to the chief or superintendent at the customs office where the first shipment will be imported. The request should include the following information:

- (a) Reason for shortage;
- (b) Name and BN of the importer;
- (c) Name of the exporter;
- (d) Unit of measure and quantity of goods;
- (e) Value of the goods;
- (f) Detailed description of the goods;
- (g) Country of origin;
- (h) Number of ETAs; and
- (i) Estimated date(s) of arrival including the completion date.

132. If the request is approved, customs will send a letter of authorization to the importer or broker and retain the information pending the arrival of the first shipment and all ETAs.

133. For the first shipment, the importer or customs broker can present a paper PARS with the letter of authorization to the designated customs office before the goods arrive or present a copy of the letter with either a paper RMD or a Form B3 after the goods arrive.

## **Documents**

134. The documents required for this type of ETA release are:

- (a) A copy of the letter of authorization;
- (b) A new cargo control document; and
- (c) Two copies of the invoice(s) covering the original shipment containing the following information:
  - (1) Importer/exporter account number or BN of the importer;
  - (2) Transaction number of the original shipment;
  - (3) Name of the original customs release office;
  - (4) Notation "ETA Shortage"; and
  - (5) Actual quantity being released.

135. Following normal ETA processing in ACROSS, customs will retain a copy of the ETA release package. When an ETA is processed at a customs office other than the original office of release, the customs copy of the ETA release package will be forwarded to the original office of release.

## **SPLIT SHIPMENTS AIR MODE**

136. In the case of a split shipment, the duties payable on the total quantity must be accounted for and the remaining portion released as ETA goods. The same procedures will apply as for the ETA procedures outlined earlier in this Memorandum, except that the carrier must submit the original cargo waybill stamped “split shipment” to customs to support the release of the subsequent shipments.

Memorandum D3-2-2, *Air Cargo – Import Movements*, contains the reporting requirements for split shipments arriving by air.

## **HOURS OF RELEASE**

### **Regular Office Hours**

137. Requests for release of goods must be submitted to customs during authorized hours of commercial service in time to allow processing and examination of the goods. Memorandum D1-1-1, *List of Customs Offices*, shows the hours of business at customs offices across Canada. If the release is requested outside the authorized hours of service, special service charges may apply. Memorandum D1-2-1, *Special Services*, contains additional information concerning hours of service and special service charges.

138. Release requests may be transmitted **electronically** 24 hours a day, seven days a week.

### **After Hours**

139. Documentation requirements for goods released outside business hours are the same as for authorized hours. When it is not possible to provide a transaction number in bar-coded format at time of release, release may be obtained if an index card (4 × 6 inches) is provided containing the following information:

- (a) Importer name;
- (b) Importer/exporter account number or business number;
- (c) Name of customs broker (if applicable); and
- (d) Name of sub-agent (identified as the sub-agent, if applicable), and account security number.

140. At the time of release, the customs copy of the release documents must indicate the account security number of the importer or broker who will account for the release transaction. Importers and brokers should ensure that the transaction number is affixed to the release documents being held at the customs office by 11:00 a.m. the next business day after release.

## **INLAND ALTERNATE SERVICE**

141. Under the Inland Alternate Service Program, a number of small customs offices receive inland commercial services from nearby larger offices, referred to as “hubs.” Local importers and brokers provide documentation to customs for processing at the hub by facsimile or by Electronic Data Interchange (EDI) transmission.

## **SECTION 3 – ACCOUNTING**

### **GENERAL**

142. Customs needs information to verify the value, classification, country of origin, tariff treatment, and exchange rate on imported goods. This data, as well as a breakdown of the duties and taxes owing must be shown on Form B3, *Canada Customs Coding Form*. Most of this can be found on the invoice completed when the goods were purchased. It may be conveyed either on hard copy (paper) or electronically.

143. If the importer or broker has posted security with customs for release of goods prior to payment, the account security number must appear as the first five digits of the transaction number on all accounting documentation. The transaction number is a 14 digit number assigned by customs, which must be in bar code format. Information on the transaction number and coding instructions for this form are available in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

**Note:** Customs will apply the 14 digit bar-coded transaction number to accounting documents submitted by clients who do not have security.

#### **HARD COPY ACCOUNTING DOCUMENTS**

144. The hard copy (paper) accounting document must be given to the customs office of release. It may be either typed or handwritten. Copies of the form are available at CCRA offices, or it may be privately printed. Specifications are found in Memorandum D17-1-11, *Private Printing Policy and Procedures*. A copy of the form may also be obtained through the Virtual Customs Office. A sample is contained in Appendix 3A.

#### **CUSTOMS CASH ENTRY PROCESSING SYSTEM (CCEPS)**

145. CCEPS is a self-serve automated system for individuals or small businesses who import commercial goods. Clients can use CCEPS at a computer station in certain customs offices to complete Form B3. The system helps clients complete the form through a series of prompts, calculates applicable duties and taxes, and generates a printed accounting form. A list of offices that provide CCEPS is contained in Appendix 3B.

#### **ELECTRONIC ACCOUNTING INFORMATION**

**Note:** An importer or broker must have security for release prior to payment in order to transact business electronically with customs.

146. Accounting data may be transmitted from a company's office to the customs system using the Customs Automated Data Exchange (CADEX) system or a value-added network via the CUSDEC B3 Entry System. The "Accounting Office" record field must be the same office code as the "Release Office" on the electronic transmission. For more information on how to participate in electronic commerce accounting, contact the Manager, Electronic Commerce Unit.

#### **VIRTUAL CUSTOMS OFFICE (VCO)**

147. VCO is a CCRA Internet site that contains general information on importing and exporting, including tariff treatments, duty rates, an exchange rate converter, Customs Notices, and news releases. Other Internet sites that may support a company's customs operations can be accessed directly from the VCO Web site. The VCO also includes a printing facility that will print such forms as the Certificate of Origin and Form B3. VCO Web site is [www.ccra-adrc.gc.ca/vco/](http://www.ccra-adrc.gc.ca/vco/)

#### **TIME LIMITS**

148. Final accounting documentation for goods released on the basis of interim accounting documents must be presented to customs within a prescribed time limit.

149. Customs makes a distinction between "high value" and "low value" shipments for the purpose of establishing time limits for submitting this information.







## High Value Shipments

150. High value shipments are goods valued at \$1,600 or more. The calculation of the time limit for high value shipments is based on regular business days and does not include Saturdays, Sundays, and federal and provincial holidays.

151. Accounting information must be presented or transmitted and accepted by the customs automated system within five business days of the date customs releases the goods. When goods are released on a Saturday, Sunday, or holiday, the accounting period starts on the first business day after release. Importers or brokers have until one half hour before the end of the day shift, on the fifth day to submit their accounting data. If the data is transmitted electronically, CADEX must receive and validate the data prior to 8:00 p.m. E.S.T. on the fifth day.





### Example / Exemple





Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
10	11 100 PCs released / Mainlevée de 100 ordinateurs 	12	13	14	15	16 100 microwaves released / Mainlevée de 100 fours à micro-ondes 
17	18 Victoria Day / Fête de la Reine	19 Form B3 to account for / formulaire B3 pour les ordinateurs 	20	21	22	23
24	25	26 Form B3 to account for / formulaire B3 pour les fours à micro-ondes 	27	28	29	30

## Low Value Shipments

152. Low value shipments are goods valued at \$1,599.99 or less. Accounting information must be presented or transmitted and accepted by the customs system by the 24th day of each month following the month in which the goods were released. Accounting documents must be presented/transmitted for each shipment released in the previous month. If the 24th day falls on a weekend or statutory/civic holiday, goods must be accounted for on the previous business day. Importers or brokers have until one half hour before the end of the day shift on the 24th to present their accounting data. If the data is transmitted electronically, CADEX must receive and validate the data prior to 8:00 p.m. E.S.T.

**Example / Exemple**

April Avril						
Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
12	13	14	15	16	17	18 Goods released / Mainlevée de marchandises 
19	20	21 Goods released / Mainlevée de marchandises 	22	23 Goods released / Mainlevée de marchandises 	24	25
26	27	28	29 Goods released / Mainlevée de marchandises 	30		

May Mai						
Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
					1 Goods released / Mainlevée de marchandises 	2
3	4	5	6	7	8	9
10	11	12	13	14 Goods released / Mainlevée de marchandises 	15	16
17 Goods released / Mainlevée de marchandises 	18 Victoria Day / Fête de la Reine	19	20	21	22 Account for goods released April 1 – 30 / Déclaration en détail des marchandises libérées entre le 1 <sup>er</sup> et le 30 avril 	23

**Provincial Civic Holidays**

153. Time limits are affected by provincial civic holidays for goods released in that province. For example, June 24, Quebec’s “Fête nationale,” is not a recognized civic holiday in Ontario. As a result, high value goods released at Ottawa on June 18 must be accounted for on June 24, even though the central payment office or transmission site is Montréal. The customs automated system will not generate the daily Form K84, *Importer/Broker Account Statement*, on a civic holiday.

154. If the importer or broker accounts or transmits accounting documentation on a civic holiday, customs will assume the intent was to account without the benefit of the holiday and process the transaction normally (i.e., it will appear on the current monthly Form K84).

## **Extensions**

155. An application may be made for an extension of the time limit of up to three business days where a customs error or delay may have contributed to a failure to account on time. Some examples might be:

- (a) customs supplied erroneous information to the importer or broker;
- (b) customs did not supply essential information to the importer or broker;
- (c) an error or delay occurred in the manual processing by CCRA; or
- (d) a serious error or delay occurred in customs automated processing.

156. The application should be made on Form E571, *Late Accounting Penalties Application for Waiver, Cancellation or Extension*, or in a letter that provides sufficient information. The application or letter must be submitted to the customs office where the goods were released. A sample of this form is contained in Appendix 3C.

## **INVOICE/BILLING DOCUMENTS**

157. Form B3 is the official invoice for both cash clients and account security holders and represents an obligation for the duties and taxes owing on the goods. All corrections, audits, and appeals are based on the data submitted on this document.

158. This is the only document cash clients use for their payment; however, Form K84 is issued by customs on a daily and monthly basis to assist account security holders.

## **Cash**

159. Data from the accounting document is entered into the customs automated system which generates a Form B3-1, *Canada Customs – Detailed Coding Statement (DCS)*. The DCS notifies of errors and serves as a receipt when the data is accurate. A sample of this form is contained in Appendix 3D.

160. If corrections are required, the customs cashier returns the accounting package and the DCS to the importer or broker.

161. If the system accepts the accounting document, the cashier will collect the duties and taxes owing, stamp the importer's copy of the DCS and Form B3 "duty paid," and return the DCS as receipt of payment. Customs will then release the goods.

## **Account Security**

162. The daily and monthly account statements are generated by the customs office where the Form B3 was received. Statements will be redirected to central payment offices. The statements may be picked up at the payment office on a daily basis. Samples of these Forms K84 are contained in Appendices 3E and 3F.

163. The customs system generates an account statement (daily notice) for each account security number, identifying the accounting documents accepted by the system the previous business day by transaction number, sorted by office of release. The transactions on a broker's daily notice are also sorted by importer.

164. Brokers may obtain a separate page of the daily notice for clients under the Importer Direct Security Option, if an "I" is indicated in payment mode code, Field No. 6 on Form B3. A separate page is not provided for clients under the GST Security Option.

165. On the second-last business day of the month, the system generates a monthly statement, which provides a summary of all the daily notices processed during the deferred payment period (i.e., from the 25th day of the previous month to the 24th day of the current month inclusive). This statement shows the total amount of duties and taxes owed, including any late accounting penalties, late transaction interest payments, and interim payments made during that period.

166. The monthly statement is provided to the account security holder for whom the statement was generated. A customs broker is responsible for determining amounts owed by clients and advising them accordingly.

167. Importers or brokers who submit accounting documents electronically receive an electronic copy of the daily notice and monthly statement in addition to the hard copy. If a discrepancy exists between the electronic and hard copy versions, the hard copy version will take precedence.

### **Statutory Holiday**

168. Accounting data electronically transmitted to customs on a statutory holiday is not loaded into the automated system until the next working day. Accounting data transmitted on the holiday and on the following business day will appear on a daily notice dated the second business day following the holiday.

169. Separate daily notices are generated, since the entry data was transmitted to customs on two separate accounting dates. The first notice shows the transactions transmitted on the holiday and the second notice the transactions transmitted on the following working day. The first notice ends with an Accounting Day Total and Account Total but no Grand Total. The second notice ends with an Account Total and the Grand Total. The Grand Total shown on the second notice includes the Account Total from the first and second notices, combining the two amounts.

**Note:** A daily notice without a Grand Total is not complete.

170. Transactions from both days for clients receiving accounting information electronically will be displayed on a single daily notice with the same statement date.

171. Clients making interim payments on a daily notice should pay the Grand Total amount shown on the second notice.

## Illustration of Statement Generation for April for High Value Shipments

Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
			1	2 Goods released / Marchandises libérées	3	4
5	6	7	8	9 Form B3 filing date for goods released on 2nd / Présentation du formulaire B3 pour les marchandises libérées le 2	10 Good Friday / Vendredi saint	11
12	13 Easter Monday / Lundi du Pâques	14 Form B3 submitted on 9th appears on K84 ( <i>Daily Notice</i> ) / Inscription du formulaire B3 présenté le 9 sur le relevé de compte quotidien (K84)	15	16	17	18
19	20 Goods released / Marchandises libérées	21	22	23	24	25
26	27 Form B3 filing date for goods released on 20th / Présentation du formulaire B3 pour les marchandises libérées le 20	28 Form B3 submitted on 27th appears on K84 ( <i>Daily Notice</i> ) – will appear on next month's K84 / Formulaire B3 présenté le 27 qui paraît sur le relevé de compte quotidien paraîtra sur le relevé de compte K84 du mois suivant	29 K84 monthly generated – K84 ( <i>Daily Notice</i> ) of 14th appears on statement / Production du K84 mensuel incluant le relevé de compte quotidien du 14	30 K84 monthly – payment due / Date d'échéance du montant dû selon le K84 mensuel		

### CORRECTIONS

172. Corrections by customs to daily notices and monthly statements are referred to as accounting overrides. This type of correction will update the total duties and taxes owing for statement purposes only and does not update the actual accounting information. Accounting overrides are performed at the payment office.

173. The original accounting information must be corrected to support any subsequent adjustments or as proof of the changes in the case of an audit.

174. Corrections required as a result of a customs keying error or an obvious duplicate Form B3 already paid or payable will be done for the client by customs and Form B2, *Canada Customs – Adjustment Request*, is not necessary. Proof of the payment or duplicate transaction is required.

175. Corrections for clerical errors or changes required for tariff classification, origin, value for duty, or tax status must be submitted to customs on Form B2. This form, along with a copy of the daily notice/monthly statement must be given to the customs cashier at the payment office. Customs will do the accounting override to reflect changes to the statements. The form will be forwarded to the Trade and Administration Services (TAS) in the location where the goods were released. The TAS officer will make a decision on the request. Form B2-1, *Canada Customs – Detailed Adjustment Statement*, will be issued to advise if the claim is accepted or rejected. If Form B2 is rejected by the TAS officer, interest will be assessed. Refer to Memorandum D17-2-1, *Coding of Adjustment Request Forms*, for the legislative reference code to be used on the Adjustment Request. Samples of Form B2 and Form B2-1 are contained in Appendices 3G and 3H.

176. Clients should check each daily notice to ensure that corrections are made in time to change the monthly statement. Corrections made after the third-last business day of the month will not affect the monthly statement and must be administered manually.

## **PENALTIES**

177. Final accounting documentation must be presented and accepted by the customs system within the prescribed time limit or a \$100 late accounting penalty will be applied to each overdue transaction.

178. Penalties assessed against high value shipments (over \$1,600) released at an automated office will appear on the daily notice/monthly statement. Penalties assessed against low value shipments, and high value shipments released at non-automated offices will be assessed manually and issued on Form K23, *Invoice*. A sample of this form is contained in **Section 4 – Payment, Appendix 4B**.

### **Release Notification Report**

179. This report is printed at automated customs offices each business day, and distributed to all account security holders. EDI participants have access to an electronic version. The report contains information concerning all shipments released the previous business day or earlier which were not entered into the customs automated system. Importers and customs brokers should monitor these reports and ensure that the final accounting is submitted on time.

**Note:** Transaction queried on an electronic release notification will **not** be produced on the hard copy release notification report.

### **Overdue Release Report**

180. This report lists all transactions released by customs but for which no accounting data was received within the prescribed time limits. It includes transactions that were rejected when no revised accounting information was received. A penalty of \$100 for each overdue transaction is assessed on the daily notice once final accounting is provided.

181. If accounting information is presented late and transactions move from one deferred payment period to the next, late transaction payment interest is charged from the first calendar day following the date the duties and taxes should have been paid (the last business day of the previous month). Interest ends when the total outstanding duties and taxes have been paid.

182. Clients who fail to observe accounting time limits on a regular basis may be assessed additional penalties of \$250 or 5 per cent of the duties and taxes per transaction, whichever is greater (*Customs Act*, Section 33.3).

**Illustration of Assessment of Late Accounting Penalty(ies) and Late Payment Transaction Interest Against High Value Shipments (April)**

Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
			1	2 Goods released / Marchandises dédouanées	3	4
5	6	7	8	9 Form B3 should be presented for goods released on 2nd. / Un formulaire B3 devrait être présenté pour les marchandises dédouanées le 2.	10 Good Friday / Vendredi saint	11
12	13 Easter Monday / Lundi de Pâques	14 Form B3 filed for goods released on 2nd / Présentation du formulaire B3 pour les marchandises dédouanées le 2	15 K84 ( <i>Daily Notice</i> ) generated for April 14th transactions \$100 penalty / Production d'un relevé de compte quotidien (K84) pour les transactions du 14 – pénalité de 100 \$	16	17 Goods released / Marchandises dédouanées	18
19	20	21	22	23	24 Form B3 should be presented for goods released on 17th. / Un formulaire B3 devrait être présenté pour les marchandises dédouanées le 17.	25
26	27 Form B3 presented for goods released on 17th / Présentation du formulaire B3 pour les marchandises dédouanées le 17	28 Form B3 submitted on 27th appears on K84 ( <i>Daily Notice</i> ) – will appear on next month's K84. Late transaction payment interest is assessed. / Le formulaire B3 présenté le 27 figure sur le relevé de compte quotidien (K84) et figurera sur le K84 du mois suivant. Calcul des intérêts sur le montant en souffrance.	29 K84 monthly generated – K84 ( <i>Daily Notice</i> ) of 15th appears on statement and includes \$100 penalty. / Production du K84 mensuel incluant le relevé de compte quotidien (K84) du 15, y compris la pénalité de 100 \$.	30 K84 monthly – payment due / Date d'échéance du montant dû selon le K84 mensuel	May 1 Date late transaction payment interest begins / 1 <sup>er</sup> mai Début du calcul des intérêts sur le montant en souffrance	

**CANCELLATION OR WAIVER OF INTEREST AND PENALTIES**

183. Penalties and interest may be cancelled, in whole or in part, as a result of circumstances beyond a client's control such as:

- (a) customs supplied erroneous information to the importer or broker;
- (b) customs did not supply essential information to the importer or broker;
- (c) an error or delay occurred in the manual processing by customs;
- (d) a serious error or delay occurred in customs automated processing;
- (e) natural or human-created disasters such as flood or fire;
- (f) civil disturbances or disruptions in services such as a system breakdown;
- (g) a serious illness or accident; or
- (h) a distress such as a death in the family of a key employee.

184. A letter of request or Form E571, is used to apply for a cancellation or waiver of interest and penalties and sent to the office where the goods were released. If possible, the request should be submitted before the monthly statement is generated to ensure that the penalty will not appear on the statement if waived.

185. If the monthly statement has already been generated, the importer or broker may:

(a) pay the penalty amount on the due date and submit the request for cancellation. If the request is approved, a cheque will be issued for that amount; or

(b) short remit by the amount in question and submit a request for cancellation. If the request is approved by customs, a signed copy of this form will be returned as a receipt. If it is not approved, Form K23 will be issued which will include interest at the specified rate from the first business day after the due date, up to and including the day payment is made.

186. All requests must be referred to the customs office where the goods were released. Requests which involve transactions from various releasing offices may be forwarded under a single request form to the Manager, Entry and Accounting Policy Unit, Ottawa ON K1A 0L5.

187. A decision made by the local customs office may be appealed by forwarding the request to the above-noted address. The original Form E571 must be attached with the local office response.

188. The \$100 late accounting penalties issued as a result of a national customs system outage lasting more than four hours will be cancelled by customs without a request. Electronic commerce clients will be notified through a CADEX broadcast message the day after the system problem.

189. Non-CADEX clients will be advised by the local customs office. Questions about the cancellation of penalties as a result of a CCRA's system problem should be directed to the Manager, Entry and Accounting Policy Unit.

190. Due to the volume of penalties, customs may not cancel a penalty and it will appear on the monthly statement. A copy of the daily notice on which the penalty appears should be provided to the payment office. The payment office will verify whether the penalty should have been cancelled.

#### **SECTION 4 – PAYMENT**

191. Duties and taxes must be paid in Canadian or U.S. currency by cash, certified cheque, money order, or travellers cheque. U.S. amounts will be adjusted with the applicable exchange rate.

##### **CASH PAYMENTS**

192. Payments may be made in:

(a) Cash (Canadian or U.S. currency);

(b) Certified cheque or money order (payable to the Receiver General for Canada);

(c) Travellers cheque;

(d) Debit card at locations equipped with point of sale (POS) terminals;

(e) Visa or MasterCard credit cards for amounts up to \$500; and

(f) Uncertified cheque up to \$2,500 payable to the Receiver General for Canada for payment of duties and taxes if the following conditions are met:

(1) The company's Business Number or a major credit card number appears on the cheque. If a credit card number is provided, customs may charge the amount to the card if the cheque is not honored by the financial institution. If the company's BN is on the cheque, customs may collect payment by offsetting a refund pending for a GST, Source Deduction, or Corporate Tax claim, if the cheque is not honored.



(2) A client has not had more than one cheque returned due to non-sufficient funds (NSF). If a cheque has been returned NSF, the regional Accounts Receivable Unit has confirmed that the amount owing has been paid or that no liens are outstanding under Section 146 of the *Customs Act*.

(3) The payment is not for a penalty or made under the terms of release for seized goods; however, uncertified cheques will be accepted for the release of a seized conveyance.

(4) The cheque is not written by or payable to a third party.

U.S. uncertified cheques will be accepted if these conditions are met.
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193. If any of these conditions are **not** met, customs may accept uncertified cheques for up to \$500.

#### **ACCOUNT SECURITY HOLDERS**

194. Payments may be made by:

- (a) Cash (Canadian or U.S. currency);
- (b) Certified cheque or money order, payable to the Receiver General for Canada;
- (c) Uncertified cheque; and
- (d) Debit card at locations equipped with POS terminals.

195. Monthly payments must be received at payment customs offices by 4:30 local time on the last business day of the month. This includes offices that are open seven days a week, 24 hours a day for release of goods.

**Note:** Account security holders may not pay with credit cards.

#### **PAYMENT UNDER SECURITY OPTIONS**

##### **Importer Direct Security**

196. Importers under this option who transact business under the customs broker's account security number must provide full payment of their portion of the K84, *Importer/Broker Account Statement*, with:

- (a) A cheque made payable to the Receiver General for Canada at a CCRA office;
- (b) A cheque made payable to the Receiver General for Canada given to their customs broker for submission to the CCRA; or
- (c) A cheque made payable to the broker. (If a broker defaults or does not pay, the importer is liable to the CCRA, even if payment was provided to the broker.)

197. If a client submits a cheque payable to the broker, the broker's cheque must account for the importer's portion of the monthly statement.

198. Customs brokers may short remit their cheque amount by the total amount due by clients who pay at a CCRA office. The broker must provide a Reconciliation Control Sheet to the customs payment office to support this. A sample of this sheet is contained in Appendix 4A.

## **GST Security Option**

199. Importers under this option agree to provide a cheque payable to the Receiver General for Canada to their broker or directly to a CCRA office. The payment must be provided by the last business day of the month in a billing period. Customs brokers may short remit their cheque amount by the total amount due by GST Security Option clients. If a client provides payment directly to a customs office, the broker must provide a Reconciliation Control Sheet to the customs payment office to support this.

If a broker submits full payment of a monthly statement with several cheques provided by importers under either security option, a calculator tape with the total amount must accompany the payment. A Reconciliation Control Sheet is not required when full payment is submitted.

## **Interim Payments**

200. Payments may be made against an account at any time during the statement period. In order for interim payments to appear on the monthly statement, they must be made before it is generated. The payment should be the same as one or more daily notices or transactions to be entered in the customs system. The daily notice must be given to the cashier who will initial it or a specific transaction and stamp it "Duty Paid" as receipt for payment.

201. The customs system cannot be updated to reflect an interim payment that is not the same amount as a daily notice or transaction; for example, a lump sum payment. In such cases, importers or brokers should identify the account to be credited and the statement period to which the payment applies. Customs will issue Form K21, *Cash Receipt*, for the lump sum interim payment which must form part of the Reconciliation Control Sheet when full payment is submitted at the end of the month.

202. This document must list all outstanding amounts, specifying the importer's name, BN, telephone numbers, account security number (if applicable), and balances outstanding by revenue category, for example, duties and GST, when presenting payment to customs. The statement must also indicate any payments made during the month not reflected on the monthly statement. A copy of the receipt(s) issued for the payment(s) must be attached to the statement.

203. The following information must accompany interim payments:

- (a) Importer's name and BN,
- (b) Customs broker's name,
- (c) Account security number,
- (d) Central payment office number,
- (e) Telephone number,
- (f) Statement date, and
- (g) Amount paid.

## **Partial Payment**

204. A payment is considered partial when only a portion of the amount owing on the monthly statement is paid. A receipt will be issued for each partial payment made. Daily late payment interest will apply on the outstanding balance from the first calendar date following the due date.

## **Non-Payment**

205. When no payment is received by the due date, Form K23, *Invoice*, will be issued for the outstanding amount. The Collections area of the CCRA may apply a lien under section 146 of the *Customs Act*, preventing any further release of goods for that importer; place a hold on any other federal refunds until the debt is fully paid, or make a claim against the Release Prior to Payment security.

## **Late Payment**

206. Late payment interest applies to an outstanding balance. Daily interest is calculated at the Treasury Bill rate plus 6% for each day (specified rate), on the total outstanding amount. The calculation of interest owing will start on the calendar day immediately following the due date for the statement, and continue up to and including the date the balance is paid in full.

207. Interest is calculated daily for each day in which a balance remains outstanding. The total amount payable is based on the total tax, penalties, and interest outstanding. Prescribed interest rates are adjusted every calendar quarter (March 31, June 30, September 30, and December 31). To calculate interest, divide the annualized rate by 365 and compound it daily.

208. Clients who continually submit payment after the due date may be subject to a late payment penalty of \$250 or 5% of the amount of duties and taxes owing, whichever is greater.

## **Non-Sufficient Funds (NSF Cheques)**

209. When the bank returns a cheque for non-sufficient funds (NSF), customs will issue Form K23, *Invoice*, for the outstanding amount as well as a \$15 administration charge. The payment is due immediately and must be made by certified cheque, cash, or money order. If a credit card number has been provided as identification, the amount owing including the \$15 administration fee will be charged to the credit card.

210. The amount for which an uncertified cheque will be accepted from clients who have not posted Uncertified Cheque security, will be reduced from \$2,500 to \$500.

## **Location**

211. Cash clients must pay at the customs office where the goods are released.

212. Account security clients may pay at any CCRA office if supporting documentation accompanies the payment. If the total amount is being paid, the cashier will stamp the invoice/statement "Paid" and return it as a receipt. If only part of the amount is paid, the cashier will provide Form K21, *Cash Receipt*, for the amount paid. A sample of this form is contained in Appendix 4C.

## **Contact Information**

213. For further information, contact your nearest local customs offices. Telephone numbers may be found in the blue pages of your telephone book.

## GLOSSARY

### A

**Account security** An amount of money or a bond posted to ensure the payment of applicable duties and taxes on imported goods. For example, security may be posted with customs to obtain the release of goods prior to the payment of duties and taxes.

Security must also be posted for the operation of a bonded warehouse or a sufferance warehouse, for the in-bond transport of goods, for the temporary importation of certain types of goods, or for the privilege of paying by uncertified cheques.

**Account security number** A number assigned by customs to an importer or a customs broker who posted security for release of goods prior to the payment of duties and taxes or is paying by uncertified cheque.

**Accounting office** The customs office location code where accounting documents are presented.

### B

**B3, *Canada Customs Coding Form*** Form used to account for commercial goods of any value imported to Canada.

**B3-1** Document used by customs in automated offices to inform the importer or broker of errors on Form B3 (e.g., non-existent classification numbers or calculation errors) which can serve as a receipt in the case of a Type “C” B3 cash form.

**Business Number (BN) Commercial goods** A number used to identify importers and exporters of commercial goods. The goods are imported to Canada for resale or for commercial, industrial, professional, co-operative, or other similar use.

### C

**Customs broker** A customs broker may obtain the release of goods, complete required forms, and pay duties and taxes on behalf of an importer. Their fees are not regulated by government. Customs brokers may also represent the importer if a shipment is chosen for examination prior to release, or for examination of documents after the payment of duties and taxes.

**Customs duties** Under the *Customs Tariff*, include all of the duties and taxes levied on imported or exported goods (except for the duties and taxes provided for in sections 53, 55, 60, 63, 68, or 78, or the temporary duties levied under any of sections 69 to 76).

**Customs office** Any office designated under section 5 of the *Customs Act*. Includes the place where goods are accounted for and applicable duties and taxes are paid, as well as the office to which individuals or carriers report to carry out procedures for entry to Canada.

### D

**D120, *Canada Customs Bond*** The general customs bond covers the majority of situations requiring security. Memorandum D1-7-1 contains a detailed list of these activities, as well as a sample bond form and completion instructions.

**Duties** Under the *Customs Act*, duties and taxes on imported goods under the *Customs Tariff*, the *Excise Tax Act*, the *Special Importation Measures Act*, and any other Act of Parliament. However, for the purposes of some articles of the *Customs Act*, the term “duties” does not include taxes applied under Part IX of the *Excise Tax Act* (i.e., the GST).

## **F**

**Final accounting** Form (B3 – Type “AB” or “AD”) used to account for commercial goods, when release has been granted on an interim accounting. The final accounting must be presented or transmitted within five business days of interim accounting.

**Frequent Importer Release System (FIRST)** System to process frequent low-risk shipments. Importers and brokers must request to be placed on the system. Shipments of bulk or identical goods that do not normally require an examination, a permit, or certificate may be processed under this system if the importer or customs broker has a good record of compliance. If the goods are eligible for this system, the importer or broker will be assigned an authorization number, used to identify FIRST shipments at the time of importation.

## **G**

**Goods and Services Tax (GST)** A federal tax levied on all products and services imported into Canada and/or supplied in Canada, except for those expressly exempted by the *Excise Tax Act* (Appendix VII). This Act replaced the *Federal Sales Tax* (FST) on January 1, 1991.

**Goods** Any item or part thereof subject to the control of customs, without excluding modes of transport and animals.

## **I**

**Importer** The person or entity who causes the goods to be imported and is responsible for accounting for the goods and paying applicable duties and taxes.

**Interim accounting** A method of accounting for goods. Subsection 32(2) of the *Customs Act* makes it possible to grant the release of goods before the final accounting. Release is granted on condition that Release on Minimum Documentation (RMD) requirements are met and that a final accounting will be presented and duties and taxes paid. The interim accounting method requires account security. Importers must submit final accounting no later than five business days after the release of the goods (optional for LVS). Duties and taxes must be paid no later than the last working day of the month of the final accounting.

## **K**

**K84** A daily (notice) or monthly statement of account for the importer or the broker showing outstanding duties and taxes.

## **L**

**Low-Value Shipment (LVS)** A shipment of commercial goods, except for a postal shipment, with an estimated value for duty of less than \$1,600. Such goods must be accounted for in full no later than the 24th day of the month following the month of release. For example, if the release was granted between October 1 and October 31, the final accounting must be done no later than November 24th; the duties must be paid by the end of the accounting month (i.e., by November 30th).

## M

**Money** This includes money, cheques, promissory notes, letters of credit, drafts, traveller's cheques, bills of exchange, postal draft, money orders, postal installment, and any other effect, Canadian or foreign, of the same nature. It excludes money for which the fair market value exceeds the nominal value in the country of origin, and money provided or obtained for its numismatic value.

## P

**Payment office** The customs office location code where payments are submitted.

**Point of release** The customs office where release of a shipment is granted.

**Prearrival Review System (PARS)** A system allowing importers and brokers to present release documents prior to the arrival of a shipment. The release documentation is processed and a recommendation and cargo control number are entered into the Customs Commercial System (CCS).  
Upon the arrival of the shipment, the customs officer obtains the original invoice from the driver and uses the cargo control number in bar-code format to access the CCS to determine if the shipment should be released or referred.

**Presentation office** The customs office location code where accounting documents are presented.

## R

**Release** The authorized removal of goods from a customs office, a sufferance or bonded warehouse, or a duty-free shop (in the case of exports) for use in Canada.

**Release office** The customs office location code where customs effects release.

**Release on Minimum Documentation (RMD)** A system that permits importers and brokers with valid account security to obtain release of goods based on minimal documentation (i.e., the CCD, the invoice, and any other documents required at the time of release, such as import permits or certificates).

**Request for adjustment** Used to request an adjustment to a document used to account for commercial goods (e.g., a reimbursement, review, or redetermination of the tariff classification, value for duty, or country of origin). The request is made using Form B2, *Canada Customs – Adjustment Request*.

## S

**Seizure** A means by which goods become the property of the state (e.g., confiscated goods).

**Short-shipped goods** A deficit in the actual number of items in a shipment compared to the quantity declared on the cargo control document.

**Special services** Services provided by a customs officer which are rendered:  
outside the sector served by a customs office; or  
outside the normal duties of the agent.

**T**

*Temporary Admission Permit, E29B*

Document used by customs to ensure compliance with conditions for temporary entry of goods and to register security posted, if applicable.

Transaction number

A 14-digit number appearing on the CCD, on Form B3, and on other supporting documents used for the accounting and release of goods. The transaction number is used for identification and control purposes. It has three parts: an account security number, a number assigned to the importer or broker, and a control number.

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**APPENDIX 1A  
to  
APPENDIX 1G**

**APPENDIX 1A**

**BUSINESS NUMBER APPLICATION FORM**

RC1C

3597

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\*Quebec Residents – Form RC57

The information required to register for an importer/exporter account number is the same as Form RC1C.



**APPENDIX 1B**

**REGISTRATION FORM FOR CUSTOMS BROKERS AND AGENTS**

<b>Part 1 – Identification of your client's business</b>	
If your client has a registration number (9 first digits of BN), please enter it here. <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span> _ _ _ _ _ _ _ _ </span> <span> _ _ _ _ </span> </div>	
<b>Name</b> (For individuals or partnerships, enter their first and last names. For a corporation, enter the name of the head office.)	
<b>Legal status</b> (check one): <input type="checkbox"/> Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other (please describe)	
Account name as it appears on the release documentation (if it is different from the name above)	Operating or trade names (If the client has more than one business, or if the business operates under multiple names enter the names below.) Attach a list if necessary.
<b>Business address</b> _____ _____ _____ Prov./State _____ Country _____ Postal code or ZIP code _____	<b>Mailing address</b> (If different from business address) c/o _____ _____ _____ Prov./State _____ Country _____ Postal code or ZIP code _____
<b>Language Preference:</b> <input type="checkbox"/> English <input type="checkbox"/> French	
Contact who can be reached at this business First name _____ Last name _____ Telephone (____) - ____ - _____ Fax (____) - ____ - _____	
<b>Part 2 – Owner information (name of proprietor, partner, or director of the corporation)</b>	
First name _____ Last name _____ Social insurance number  _ _ _ _ - _ _ _ _ - _ _ _ _  Telephone (____) - ____ - _____ Position _____	
<b>Part 3 – Import/export account information</b>	
<b>Check one of the following:</b> <input type="checkbox"/> Import account <input type="checkbox"/> Export account <input type="checkbox"/> Import/export account <input type="checkbox"/> MCIT Type of goods exported _____ Estimated annual value of goods exported _____ \$CAN _____	
<b>Part 4 – Broker or agent information</b>	
Contact's first name _____ Contact's last name _____ Company name _____ Telephone (____) - ____ - _____ Fax (____) - ____ - _____	
Business Number provided  _ _ _ _ _ _ _ _ _ _ _ _ _ _ RM _ _ _ _ _	

Customs brokers and agents must complete the entire form for clients that do not have a BN. If a client is incorporated and does not already have a BN, include a copy of the Certificate of Incorporation with this application. Customs brokers and agents requesting an import/export account for clients that already have a BN must complete all areas of the form except “Part 2 – Owner Information.”

Fax completed form to the Winnipeg Tax Centre at 1-800-959-8302 for processing.

APPENDIX 1C

IMPORTER BOND SAMPLE



Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada

Bond No. If there is no bond number, leave blank

CUSTOMS BOND

\*\*where applicable

Pursuant to the acts, regulations and other authorities governing the customs activity identified below, we the "principal" and "co-principal" and "surety" jointly and severally bind ourselves, our respective heirs, executors, administrators, successors, and assigns in the amount stated below unto Her Majesty in right of Canada, her heirs and successors as represented by the Minister of National Revenue of Canada. We the principal and co-principal\*\* further acknowledge that we are required to furnish and maintain security in the amount noted.

1. Activity to be secured Release of goods from customs prior to payment of duties

Relevant legislative authority Accounting for Imported Goods and Payment of Duties Regulations  
 (Amount as required by Regulations which is currently a minimum of \$5,000.00)  
 Bond amount Five thousand dollars  
 (in words) dollars (\$) 5,000.00

2. Legislative authorities  
*Customs Brokers Licensing Regulations* *Duty Free Shop Regulations*  
*Transportation of Goods Regulations* *Temporary Importation (Tariff Item 9993.00.00) Regulations*  
*Customs Bonded Warehouse Regulations* *Accounting for Imported Goods and Payment of Duties Regulations*  
*Customs Sufferance Warehouse Regulations* *Other authorities may be accepted*

Now the condition of the above written obligation is such that if the obligation imposed by these legislative authorities is well and truly performed then this obligation shall be void and of no effect but otherwise shall be and remain in full force, virtue, and effect. Notwithstanding the foregoing, it is understood and agreed that the liability of the surety under this bond shall be limited to the amount stated herein and shall not be cumulative during the existence of this bond.

3. Specify the period of validity of this bond as determined by the relevant Regulations (check one box only)  
 a)  Continuous bond — Effective date: 21/01/1999  
 b)  Bond for a specified period — Commencing on the \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_  
 and terminating on the \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

4. It is understood that the above-written obligation shall apply to activities conducted at All customs offices in Canada

5. a) Provided that the surety gives the customs office holding the security **thirty days** notice by registered mail of its intention to terminate the obligation undertaken, then this obligation and all liability shall cease insofar as any act or dealing by the principal and co-principal\*\* subsequent to the termination date is concerned, but otherwise shall remain in full force and effect.  
 b) The liability of the principal and co-principal\*\* and of the surety hereunder, shall arise upon receipt by the surety of a written demand from the Canada Customs and Revenue Agency (CCRA) containing relevant documentation to substantiate the claim. However, if the principal or co-principal\*\* or the surety provides, within 60 days of the date of such demand, evidence to disprove the claim, then such liability, if any, arises on the date of the notice confirming that the demand is valid. All such demands shall be given to the surety within one year following the date of termination of this bond.

6. Notwithstanding this bond, it is understood that the CCRA may, at any time, as it sees fit, refuse the privileges associated with this bond.

7. In witness whereof the principal and co-principal\*\* has hereunto set his hand and seal and the surety has caused these present to be sealed with its corporate seal, attested to be the signature of its duly authorized officials, the day and year written below. We the principal and co-principal\*\* further testify that we have read and understand the relevant Acts, Regulations and other authorities indicated herein, and hereby undertake to be strictly governed by the provisions thereof.

See Page 7 of Memorandum D1-7-1.


Principal (name and address)	Signature and seal
<b>Full name as legally registered address of office responsible for security</b>	Name and title <b>Signatures must be that of duly authorized officials of the principal, i.e., president, secretary, secretary-treasurer. Name of principal and corporate seal must correspond exactly (e.g., Inc. Incorporated and Ltd., Limited must correspond either abbreviated or in full as on the seal). Corporate seal must be legible.</b>
	Signature
	Name and title
**Co-principal (name and address)	Signature and seal
	Name and title
	Signature
	Name and title
Surety (name and address)	Signature and seal
	Name and title
	Signature <b>Name of surety and corporate seal must correspond exactly. Seal must be legible.</b>
	Name and title

8. Signed, sealed, and delivered in the presence of \_\_\_\_\_ (not required when sealed)  
 \_\_\_\_\_ (witness for principal and co-principal\*\*)

9. Dated this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

APPENDIX 1D

BROKER BOND SAMPLE

 Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

Bond No. 1111-1111

CUSTOMS BOND

\*\*where applicable

Pursuant to the acts, regulations and other authorities governing the customs activity identified below, we the "principal" and "co-principal" and "surety" jointly and severally bind ourselves, our respective heirs, executors, administrators, successors, and assigns in the amount stated below unto Her Majesty in right of Canada, her heirs and successors as represented by the Minister of National Revenue of Canada. We the principal and co-principal\*\* further acknowledge that we are required to furnish and maintain security in the amount noted.

1. Activity to be secured Remittance to the CCRA, within the delays applicable to importers and/or owners under relevant legislative authority for the release of goods prior to the payment of duties, of all monies that the principal, as agent for the importer and/or owner has undertaken to remit on account of duties.

Relevant legislative authority \_\_\_\_\_

Bond amount Twenty-five thousand dollars (in words) \_\_\_\_\_

dollars (\$) 25,000.00 )

2. Legislative authorities  
*Customs Brokers Licensing Regulations* *Duty Free Shop Regulations*  
*Transportation of Goods Regulations* *Temporary Importation (Tariff Item 9993.00.00) Regulations*  
*Customs Bonded Warehouse Regulations* *Accounting for Imported Goods and Payment of Duties Regulations*  
*Customs Sufferance Warehouse Regulations* *Other authorities may be accepted*

Now the condition of the above written obligation is such that if the obligation imposed by these legislative authorities is well and truly performed then this obligation shall be void and of no effect but otherwise shall be and remain in full force, virtue, and effect. Notwithstanding the foregoing, it is understood and agreed that the liability of the surety under this bond shall be limited to the amount stated herein and shall not be cumulative during the existence of this bond.

3. Specify the period of validity of this bond as determined by the relevant Regulations (check one box only)  
 a)  Continuous bond — Effective date: 16/01/1999  
 b)  Bond for a specified period — Commencing on the \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_ and terminating on the \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

4. It is understood that the above-written obligation shall apply to activities conducted at All customs offices in Canada

5. a) Provided that the surety gives the customs office holding the security thirty days notice by registered mail of its intention to terminate the obligation undertaken, then this obligation and all liability shall cease insofar as any act or dealing by the principal and co-principal\*\* subsequent to the termination date is concerned, but otherwise shall remain in full force and effect.  
 b) The liability of the principal and co-principal\*\* and of the surety hereunder, shall arise upon receipt by the surety of a written demand from the Canada Customs and Revenue Agency (CCRA) containing relevant documentation to substantiate the claim. However, if the principal or co-principal\*\* or the surety provides, within 60 days of the date of such demand, evidence to disprove the claim, then such liability, if any, arises on the date of the notice confirming that the demand is valid. All such demands shall be given to the surety within one year following the date of termination of this bond.

6. Notwithstanding this bond, it is understood that the CCRA may, at any time, as it sees fit, refuse the privileges associated with this bond.

7. In witness whereof the principal and co-principal\*\* has hereunto set his hand and seal and the surety has caused these present to be sealed with its corporate seal, attested to be the signature of its duly authorized officials, the day and year written below. We the principal and co-principal\*\* further testify that we have read and understand the relevant Acts, Regulations and other authorities indicated herein, and hereby undertake to be strictly governed by the provisions thereof.

Principal (name and address)	Signature and seal
XXX Limited Customs Brokers 111 Centre Street Centretown ON K1K 1K1	Two signatures are required in Field No. 7 (President, Secretary, etc.) (See paragraph 18 of Memorandum D1-7-1.) Please ensure that the name of the principal and the corporate seal correspond exactly (e.g., Inc. Incorporated and Ltd., Limited must correspond, either abbreviated or in full as on the seal).
	Name and title
	Signature
	Name and title
**Co-principal (name and address)	Signature and seal
	Name and title
	Signature
	Name and title
Surety (name and address)	Signature and seal
Surety Company 000 Main Street Centretown ON K2K 2K2	Name and title
	Signature
	Name and title

8. Signed, sealed, and delivered in the presence of \_\_\_\_\_ (not required when sealed)  
 \_\_\_\_\_ (witness for principal and co-principal\*\*)

9. Dated this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

**APPENDIX 1E**

**LETTER OF AUTHORIZATION (GST)**

(ON IMPORTER'S COMPANY LETTERHEAD)

TO: (Customs Broker's Name and Address)

This will confirm our arrangement with respect to the payment of the taxes levied under the *Excise Tax Act* (GST) on imported goods which you will clear through the CCRA on our behalf under your account security privileges.

We agree to provide separate payment by cheque for the full amount of the GST owing on these goods. The cheque will be made payable to the Receiver General for Canada and will be available for remittance to the CCRA, by the last business day of the month to which the billing period applies.

This will acknowledge that under this arrangement, failure to provide such payment by the due date of the billing period will result in the assessment of interest on the outstanding amount. We accept full responsibility and liability for the payment of interest assessed in this way.

We further acknowledge that non-payment of any and all amounts may result in the loss of this option for the release of future importations on our behalf, whether prior to the payment of duties and taxes or otherwise, until all debts including interest charges have been paid in full to the CCRA.

In the event that payment is not provided within the required time limits, the CCRA may contact:

\_\_\_\_\_ (*contact person*) at \_\_\_\_\_ (*telephone number*) or by fax at \_\_\_\_\_.

Our importer/business number is \_\_\_\_\_ and the average monthly GST payable is \$ \_\_\_\_\_.

(SIGNATURE AND TITLE OF AUTHORIZED OFFICER OF THE COMPANY)

**APPENDIX 1F**

**FORM B205, REQUEST FOR CENTRAL PAYMENT**



Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada

**REQUEST FOR CENTRAL PAYMENT PRIVILEGES**

**DEMANDE DE PRIVILÈGES DE PAIEMENT CENTRAL**

Applicant name and address – Nom et adresse du demandeur John Smith Customs Broker 123 Blue Water Road Ottawa ON K0K 0K0		Account security number Numéro du fichier des comptes garanties  12323
Phone number Numéro de téléphone (613) 954-5285	Fax number Numéro de facsimilé (613) 945-5236	
<b>Central payment office – Bureau de paiement central</b>		
Name – Nom  Montréal		Number – Numéro  395
<b>Documentation presentation office(s) – Bureau(x) de présentation des documents</b>		
Name – Nom  All customs offices in Canada		Number – Numéro  Tous les bureaux au Canada
The applicant agrees to comply with the conditions contained in Memorandum D17-1-5, <i>Importing Commercial Goods</i> , that cover central payment privileges.		Le demandeur accepte de se conformer aux conditions décrites dans le Mémoire D17-1-5, <i>Importation de marchandises commerciales</i> , qui visent les privilèges de paiement central.
_____ Signature		
Application recommended for approval by the chief officer of customs.		Demande recommandée pour approbation par l'officier en chef de la douane.
_____ Signature		

White - Blanc – Import Process Division - Division des processus d'importation  
 Canary - Canari – Systems Operations Division - Division de l'exploitation des systèmes  
 Pink - Rose – Regional Office - Bureau régional  
 Gold - Or – Application demandeur

## APPENDIX 1G

### CCRA CUSTOMS PAYMENT OFFICES

#### ATLANTIC REGION

##### Automated Offices

**Charlottetown PE (0101)**  
**Edmundston NB (0213)**  
**Halifax NS (0009)**  
**Saint John NB (0210)**  
**St. Stephen NB (0211)**  
**Moncton NB (0206)**

**St. John's NF (0914)**  
**Woodstock Road NB (0212)**

##### Non-Automated Offices

**Amherst NS (0001)**  
**Andover NB (0214)**  
**Argentia NF (0921)**  
**Bathurst NB (0201)**  
**Campobello NB (0225)**  
**Caraquet NB (0221)**  
**Centreville NB (0215)**  
**Clair NB (0216)**  
**Clareville NF (0900)**  
**Corner Brook NF (0911)**  
**Dalhousie NB (0202)**  
**Deer Island/Lord's Cove NB (0208)**  
**Fortune NF (0919)**  
**Fredericton NB (0204)**  
**Gander NF (0912)**  
**Gillespie Portage NB (0219)**  
**Goose Bay Airport NF (0913)**  
**Grand Falls NB (0217)**  
**Grand Falls NF (0910)**  
**Grand Manan NB (0224)**  
**Halifax Postal Operations NS (0007)**  
**Harbour Grace NF (0922)**

**Kentville NS (0010)**  
**Liverpool NS (0011)**  
**Lunenburg NS (0013)**  
**Miramichi NB (0207)**  
**New Glasgow NS (0015)**  
**Newcastle NB (0207)**  
**Port Hawkesbury NS (0019)**  
**Shelburne NS (0020)**  
**St. Andrews NB (0209)**  
**St. Croix NB (0205)**  
**St. Leonard NB (0218)**  
**Summerside PE (0102)**  
**Sydney NS (0021)**  
**Truro NS (0022)**  
**Yarmouth NS (0025)**

#### QUEBEC REGION

##### Automated Offices

**Aéroport international de Montréal-Dorval QC (0396)**  
**Aéroport international de Mirabel QC (0399)**  
**Lacolle QC (0351)**  
**Montréal Main QC (0395)**  
**Québec QC (0312)**  
**Terminus intermédiaire Montréal QC (0398)**

**APPENDIX 1G – cont.**

**QUEBEC REGION – cont.**

Non-Automated Offices

<b>Abercorn QC (0318)</b>	<b>Rimouski QC (0313)</b>
<b>Armstrong QC (0329)</b>	<b>Rivière-du-Loup QC (0340)</b>
<b>Baie-Comeau QC (0355)</b>	<b>Rock Island QC (0314)</b>
<b>Beebe QC (0376)</b>	<b>Rock Island Rte 143 QC (0375)</b>
<b>Cap-aux-Meules QC (0363)</b>	<b>Rouyn-Noranda QC (0349)</b>
<b>Chartierville QC (0365)</b>	<b>Sept-Îles QC (0361)</b>
<b>Chicoutimi QC (0301)</b>	<b>Shawinigan QC (0315)</b>
<b>Clarenceville QC (0337)</b>	<b>Sherbrooke QC (0316)</b>
<b>Cowansville QC (0356)</b>	<b>Sorel QC (0317)</b>
<b>Daaquam QC (0371)</b>	<b>St-Hyacinthe QC (0320)</b>
<b>Drummondville QC (0303)</b>	<b>St-Jean QC (0321)</b>
<b>Dundee QC (0330)</b>	<b>St-Pamphile QC (0335)</b>
<b>East Hereford QC (0362)</b>	<b>St-Jérôme QC (0346)</b>
<b>East Pinnacle QC (0369)</b>	<b>Stanhope QC (0354)</b>
<b>Frelighsburg QC (0332)</b>	<b>Thetford Mines QC (0347)</b>
<b>Gaspé QC (0304)</b>	<b>Trois-Rivières QC (0322)</b>
<b>Glen Sutton QC (0370)</b>	<b>Trout River QC (0307)</b>
<b>Granby QC (0305)</b>	<b>Val-d'Or QC (0350)</b>
<b>Hemmingford QC (0333)</b>	<b>Valleyfield QC (0323)</b>
<b>Hereford Road QC (0366)</b>	<b>Victoriaville QC (0327)</b>
<b>Joliette QC (0342)</b>	<b>Woburn QC (0308)</b>
<b>Lachute QC (0343)</b>	
<b>Montmagny QC (0344)</b>	
<b>Morses Line QC (0367)</b>	
<b>Noyan QC (0368)</b>	
<b>St-Armand-Philipsburg QC (0328)</b>	
<b>Pohénégamook QC (0331)</b>	
<b>Richmond QC (0345)</b>	

**ONTARIO – EAST AND NORTH AND NUNAVUT REGION**

Automated Offices

<b>Arnprior ON (0494)</b>	<b>Pembroke ON (0469)</b>
<b>Belleville ON (0402)</b>	<b>Perth ON (0470)</b>
<b>Brockville ON (0405)</b>	<b>Peterborough ON (0400)</b>
<b>Cobourg ON (0473)</b>	<b>Pigeon River ON (0475)</b>
<b>Fort Frances ON (0478)</b>	<b>Prescott ON (0439)</b>
<b>Kenora ON (0490)</b>	<b>Sault Ste. Marie ON (0441)</b>
<b>Kingston ON (0420)</b>	<b>Smiths Falls ON (0474)</b>
<b>Lansdowne ON (0456)</b>	<b>Sudbury ON (0444)</b>
<b>Lindsay ON (0477)</b>	<b>Thunder Bay ON (00461)</b>
<b>North Bay ON (0428)</b>	<b>Timmins ON (0467)</b>
<b>Ottawa Air Cargo ON (00485)</b>	<b>Trenton ON (0449)</b>
<b>Macdonald Cartier (OACC) ON (00485)</b>	
<b>Ottawa Long Room/Sufferance ON (0431)</b>	

**APPENDIX 1G – cont.**

**ONTARIO – EAST AND NORTH AND NUNAVUT REGION – cont.**

Non-Automated Offices

**Cornwall ON (0409)**  
**Iqaluit Nuwanut (0403)**  
**Rainy River ON (0488)**

**SOUTHERN ONTARIO REGION**

Automated Offices

<b>Barrie ON (0459)</b>	<b>Oakville Warehouse Main ON (0476)</b>
<b>Bracebridge ON (0460)</b>	<b>Obico ON (0495)</b>
<b>Brampton Main ON (0480)</b>	<b>Orillia ON (0429)</b>
<b>Brantford ON (0404)</b>	<b>Oshawa ON (0430)</b>
<b>Cambridge ON (0457)</b>	<b>Pearson International Airport ON (0497)</b>
<b>Chatham ON (0406)</b>	<b>Pickering Warehouse ON (0430)</b>
<b>Collingwood ON (0460)</b>	<b>Queenston ON (0427)</b>
<b>Concord ON (0495)</b>	<b>Sarnia ON (0440)</b>
<b>Fort Erie Commercial ON (0410)</b>	<b>Simcoe ON (0442)</b>
<b>Fort Erie ON (0410)</b>	<b>St. Catharines ON (0445)</b>
<b>Guelph ON (0414)</b>	<b>St. Thomas ON (0446)</b>
<b>Halton Hills ON (0483)</b>	<b>Stratford ON (0425)</b>
<b>Hamilton Airport ON (0417)</b>	<b>Tillsonburg ON (0447)</b>
<b>Hamilton Warehouse ON (0417)</b>	<b>Toronto Main Long Room ON (0495)</b>
<b>Hanover ON (0448)</b>	<b>Toronto Main ON (0495)</b>
<b>Interport Sufferance Warehouse ON (0496)</b>	<b>Toronto Sufferance ON (0499)</b>
<b>Kitchener Main ON (0401)</b>	<b>Wallaceburg ON (0450)</b>
<b>London ON (0423)</b>	<b>Welland ON (0451)</b>
<b>Mid-Continent Truck Terminal ON (0498)</b>	<b>Windsor Main ON (0454)</b>
<b>Midland ON (0424)</b>	<b>Woodstock ON (0492)</b>
<b>Newmarket ON (0486)</b>	<b>Windsor Ambassador Bridge ON (0453)</b>
<b>Niagara Falls Main ON (0427)</b>	<b>Windsor Tunnel ON (0452)</b>

Non-Automated Offices

**Brampton Warehouse ON (0480)**  
**Kitchener Warehouse ON (0401)**  
**Leamington ON (0464)**  
**Port Colborne ON (0471)**  
**Sombra ON (0465)**

**PRAIRIE REGION**

Automated Offices

**Emerson Commercial MB (0502)**  
**Moose Jaw SK (0601)**  
**North Portal SK (0602)**  
**Regina SK (0604)**  
**Saskatoon SK (0605)**



**APPENDIX 1G – cont.**

**PRAIRIE REGION – cont.**

**Prince Albert SK (0603)**  
**Winnipeg Main MB (0504)**  
**Winnipeg International Airport MB (0510)**  
**Carway AB (0707)**  
**Coutts AB (0705)**  
**Del Bonita AB (0708)**  
**Edmonton Main AB (0702)**  
**Lethbridge AB (0703)**  
**Edmonton AB (0702)**

Non-Automated Offices

**Churchill MB (0511)**  
**Inuvik NT (0512)**

**Big Beaver SK (0614)**  
**Boissevain MB (0507)**  
**Carievale SK (0612)**  
**Cartwright MB (0521)**  
**Coronach SK (0615)**  
**Coulter MB (0524)**  
**Crystal City MB (0520)**  
**Estevan Highway SK (0610)**  
**Goodlands MB (0508)**  
**Gretna MB (0503)**  
**Lena MB (0522)**  
**Lyleton MB (0523)**  
**Northgate SK (0613)**  
**Oungre SK (0616)**  
**Piney MB (0517)**  
**Regway SK (0607)**

**Snowflake MB (0509)**  
**South Junction MB (0506)**  
**Sprague MB (0505)**  
**Tolstoi MB (0516)**  
**Torquay SK (0617)**  
**Tuktoyaktuk NT (0514)**  
**West Poplar River SK (0618)**  
**Windy Gates MB (0519)**  
**Winkler MB (0518)**  
**Yellowknife NT (0515)**  
**Aden AB (0706)**  
**Calgary AB (0700) Alert CNX B2 Claims**  
**Chief Mountain AB (0709)**  
**Climax SK (0719)**  
**Medicine Hat AB (0704)**  
**Monchy SK (0718)**  
**Red Deer AB (0710)**  
**Wild Horse AB (0711)**  
**Willow Creek SK (0712)**

**PACIFIC REGION**

Automated Offices

**Huntington BC (0817)**  
**Kingsgate BC (0818)**  
**Osoyoos BC (0819)**  
**Pacific Highway BC (0813)**  
**Paterson BC (0832)**  
**Vancouver International Airport BC (0821)**  
**Vancouver Main Long Room BC (0809)**  
**Victoria BC (0811)**

**APPENDIX 1G – cont.**

**PACIFIC REGION – cont.**

Non-Automated Offices

**Roosville BC (0824)**  
**Vancouver Marine & Rail BC (0806)**  
**Aldergrove BC (0841)**  
**Beaver Creek BC (0892)**  
**Boundary Bay BC (0815)**  
**Campbell River BC (0838)**  
**Carson BC (0834)**  
**Cascade BC (0816)**  
**Chopaka BC (0836)**  
**Courtenay BC (0830)**  
**Cranbrook BC (0801)**  
**Dawson City YT (0894)**  
**Dawson Creek BC (0839)**  
**Douglas BC (0840)**  
**Flathead BC (0829)**  
**Fraser BC (0893)**  
**Kamloops BC (0814)**  
**Kelowna BC (0831)**  
**Kitimat BC (0827)**

**Midway BC (0835)**  
**Nanaimo BC (0804)**  
**Nelway BC (0828)**  
**PCB Highway Sufferance Warehouse (0842)**  
**Penticton BC (0807)**  
**Pleasant Camp BC (0891)**  
**Port Alberni BC (0825)**  
**Powell River BC (0826)**  
**Prince George BC (0820)**  
**Prince Rupert BC (0808)**  
**Rykerts BC (0822)**  
**Sidney BC (0837)**  
**United Terminals BC (0810)**  
**Vancouver Mail Centre BC (0803)**  
**Vernon BC (0823)**  
**Waneta BC (0833)**  
**Whitehorse YT (0890)**

**APPENDIX 2A  
to  
APPENDIX 2H**

**APPENDIX 2A**

**FORM Y50, *REJECT DOCUMENT CONTROL***

Y50 (98)

B211

**APPENDIX 2B**

**RELEASE INFORMATION SHEET / FEUILLE DE RENSEIGNEMENTS SUR LA MAINLEVÉE**

Company Logo Logo de la société		CADEX Identifier Indicateur SAED	
(1)		(2)	
For Official Use Usage officiel	Transaction No. N° transaction		
	(4)		
	Importer/Exporter Business Number N° d'entreprise d'importateur ou d'exportateur	Number of Invoice Pages Nombre de pages de la facture	
(5)		(6)	
(3)	Importer's Name Nom de l'importateur		
	(7)		

Miscellaneous Use: Usages divers :
<b>EXAMPLE / EXEMPLE</b>

**APPENDIX 2C**

**SAMPLE APPLICATION FOR FIRST PRIVILEGES**

1. **Importer Business Number** \_\_\_\_\_

2. **Account Security Number (if applicable)** \_\_\_\_\_

3. **Importer Name** \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 Importer Contact Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Telephone \_\_\_\_\_

4. **Customs Broker (if applicable)** \_\_\_\_\_  
 Account Security Number \_\_\_\_\_  
 Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 Broker Contact Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Telephone \_\_\_\_\_

5. **Carrier(s)** \_\_\_\_\_  
 Carriers Code(s) and Name \_\_\_\_\_

6. **Customs release offices** \_\_\_\_\_

7. **Attachment** (✓)  
 Literature \_\_\_\_\_  
 Departmental Ruling \_\_\_\_\_  
 Samples \_\_\_\_\_  
 Lead Sheet \_\_\_\_\_  
 Previous Application \_\_\_\_\_

8. <b>Commodity</b>	<b>Invoice Description</b>	<b>HS Classification No. (10 digits)</b>	<b>Vendor</b>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Use attachment if necessary.

**APPENDIX 2C – cont.**

Company Logo
--------------

**FIRST**

FREQUENT IMPORTER RELEASE SYSTEM INFORMATION CARD

For Official Use
------------------

Instructions:

- |          |  |
|----------|--|
| Exporter | 1. Complete the invoice information of the lead sheet or staple the completed invoice(s) to the lead sheet in the top left-hand corner.  |
| Driver   | 2. A copy of the lead sheet will be stamped for the delivery receipt. Submit the lead sheets to customs upon arrival in Canada.  |
| Customs  | 3. Stamp the lead sheets presented, retain the original, return the copy to the driver if the goods are released. Refer the driver for secondary inspection if the goods are not to be released. |
| Broker   | 4. Submit the confirming documentation within the specified time limits.   |

**Sample of a FIRST Lead Sheet Under ACROSS**

Transaction Number (bar-coded) (14 numeric digits)			Service Option Identifier (bar-coded) 00075			
Business Number (bar-coded) (9 numeric, 2 alpha. and 4 numeric digits)			Pattern Number (bar-coded) 0001			
No. of Invoice Pages			Importer Name			
Carrier Name			Probill Number		Trailer Licence Number	
Date of Direct Shipment to Canada			Vendor Name			
Country of Origin		Currency	State of Export		U.S. Port of Exit	
No. of Pkgs.	Description and Marks	Quantity	Weight	Unit of Measure	Unit Price	Total

Technical specifications for bar codes can be found in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

## APPENDIX 2D

### AGRICULTURAL COMMODITIES ELIGIBLE FOR AGRI-PARS

<b>Categories</b>	<b>Scope</b>	<b>Maximum Time*</b>
Live animals	Poultry for slaughter and Day-old chicks from the U.S.	N/A
Meat and meat products (including poultry)	All but those from the U.S.A.	72 hours
Dairy products	All	72 hours
Eggs and processed egg products (including hatching eggs) / Egg products (including hatching eggs)	All	72 hours
Fresh fruits and vegetables	All	72 hours
Processed fruits and vegetables, honey and maple products	All	72 hours
Grains, seeds and nuts for human consumption	All	72 hours
Seeds for propagation	All	72 hours
Animal feed	All	72 hours
Plants and plant products	All	72 hours
Fertilizers, soils, and growing media (including forestry products)	All	72 hours
Pest control products	All	72 hours
Biologics (plant and animal)	All	72 hours
Other – Products of animal origin not specified elsewhere	All	72 hours

\*Once entered into the Customs Commercial System, the Agri-PARS “release” or “refer” recommendation will remain in effect for this limited period of time.

## APPENDIX 2E

### CONTACT PERSONS

#### Canadian Food Inspection Agency (CFIA)

#### Customs Border Services

##### Atlantic

Paul Farrell  
Canadian Food Inspection Agency  
1081 Main Street  
P.O. Box 6088  
Moncton NB E1C 8R2

Telephone: (506) 851-7652  
Fax: (506) 851-2689

Linda Matthews  
Telephone: (902) 426-2663  
Fax: (902) 426-1640

##### Quebec

Michel LaBrosse  
Canadian Food Inspection Agency  
7<sup>th</sup> floor  
2001, rue University  
Montréal QC H3A 3N2

Telephone: (514) 283-8888  
Fax: (514) 283-3143

Gilles Larivière, Québec  
Telephone: (418) 649-6492  
Fax: (418) 649-8069

Johanne Russell, Montréal  
Telephone: (514) 283-2940  
Fax: (514) 283-9945

##### Manitoba/Saskatchewan/Alberta

Bill Morse  
Director of Operations, Animal  
and Plant Health  
Food Production and Inspection  
Canadian Food Inspection Agency  
210-1955 Broad Street  
P.O. Box 8060  
Regina SK S4P 4E3

Telephone: (306) 780-5033  
Fax: (306) 780-5177

Wally Espeland  
District Programs Officer  
Winnipeg District, Land Operations  
145 McDermot Avenue  
Winnipeg MB R3B 0R9

Telephone: (204) 983-0767  
Fax: (204) 984-2312

District Program Officer, CBS  
The Southern Manitoba District  
Hwy 375  
Emerson MB R0A 0L0

Telephone: (204) 373-2889  
Fax: (204) 373-2007



**APPENDIX 2 E – cont.**

**CONTACT PERSONS – cont.**

**Canadian Food Inspection Agency (CFIA)**

Don Hepburn  
Program Manager, Food Inspection  
Room 654  
220-4th Avenue SE  
Calgary AB T2G 4X3

Telephone: (403) 292-5867  
Fax: (403) 292-6629

**Customs Border Services**

District Programs Officer, CBS  
Saskatchewan District  
General Delivery  
North Portal SK S0C 1W0

Telephone: (306) 923-2090  
Fax: (306) 923-2091

Petra Mandock  
District Programs Officer, CBS  
North Central Alberta District  
Bay 32, 3033-34th Avenue  
Calgary AB T1Y 6X2

Telephone: (403) 929-4597  
Fax: (403) 292-4840

District Programs Officer, CBS  
Southern Alberta District  
P.O. Box 220  
Coumts AB T0K 0N0

Telephone: (403) 344-2207  
Fax: (403) 344-2334

**Ontario**

Hugh Berges  
Manager, Plant Health  
Canadian Food Inspection Agency  
174 Stone Road West  
Guelph ON N1G 4S9

Telephone: (519) 837-5813  
Fax: (519) 837-9773

Program Services Receptionist, Toronto  
Telephone: (905) 676-3609  
Fax: (905) 676-2863

Sheryl Mahaffy, Windsor  
Telephone: (519) 250-0540  
Fax: (519) 972-9816

Brian Fowler, Sarnia  
Telephone: (519) 336-3846  
Fax: (519) 336-8579

Linda Monette, Ottawa  
Telephone: (613) 991-0555  
Fax: (613) 991-6895

**APPENDIX 2 E – cont.**

**CONTACT PERSONS – cont.**

**Canadian Food Inspection Agency (CFIA)**

**Customs Border Services**

**Pacific**

Ken MacLeod  
Regional Program Officer, Plant Protection  
Canadian Food Inspection Agency  
202-620 Royal Avenue  
P.O. Box 2523  
New Westminster BC V3L 5A8

Telephone: (604) 666-6513  
Fax: (604) 666-6130

Judy Scott  
Telephone: (604) 666-7690  
Fax: (604) 666-2826

**APPENDIX 2F**

<b>Line Release</b>
---------------------

## Sample of a PARS Lead Sheet

	<b>PARS</b>	
(For customs Use)	TRANSACTION NO.	
	BUSINESS NO.	NO. OF INVOICE PAGES
	IMPORTER NAME	
PORT	CARGO NUMBER	ETA DAY   MONTH

### PREARRIVAL REVIEW SYSTEM (PARS)

**Bar Codes**

1. A bar-coded cargo control number is the key element for PARS processing. The bar-coded cargo control number may be supplied by either the importer, broker, carrier, or exporter. The bar-coded numbers are also available at a number of truck stops in the U.S. It should be noted that the CCRA encourages carriers to utilize privately printed bar-coded cargo control numbers. The acronym PARS should be displayed in human readable form to identify the use of the bar code. If PARS is included as part of the cargo control number, between the carrier code and the numeric sequence (e.g., 9999PARS00001), the bar codes must also contain the bars for the letters in PARS.



1234PARS56789

If the bar codes do not actually contain the inscription PARS, the acronym may be printed either above the bars or under the number.

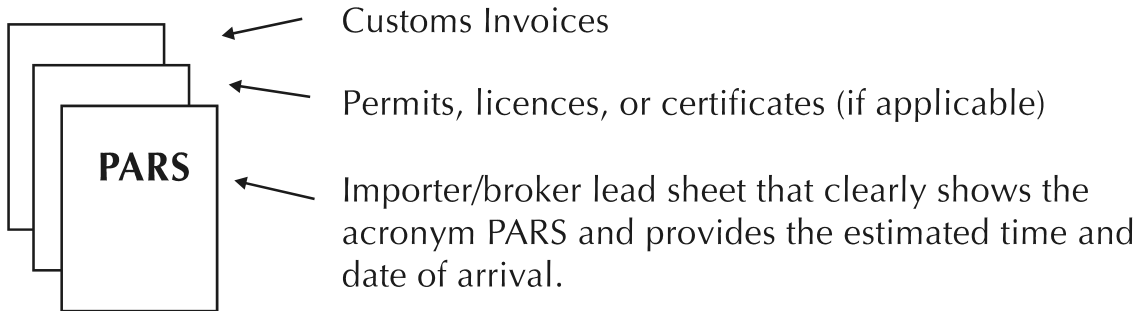
2. Technical specifications for bar-coded cargo control numbers can be found in Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*.



123456789  
PARS

**APPENDIX 2G**

**PARS Highway Border  
Documentation Requirements**



The PARS lead sheet includes the transaction, business, and cargo control numbers.

CADEX participants must provide copies of invoices for Statistics Canada (if applicable).

## APPENDIX 2H

### PARS CONSIST SHEET AND STACK MANIFEST FOR LESS THAN TRUCKLOADS (LTL) CARRIERS

1. This is a supplement to Memorandum D17-1-5, *Importing Commercial Goods*, dated March 28, 2000. It outlines new procedures in place for reporting multiple PARS shipments for LTL carriers (highway mode). These are optional procedures for LTL carrier reporting.
2. Currently the LTL carrier provides PARS bar code documentation (invoices/bills of lading) for each shipment upon arrival at the customs office. The use of a new consist sheet will allow the carrier to provide a “consolidated” list of the LTL shipments. As well, the supporting documentation, such as invoices or bills of lading, will only have to be produced on request. This will allow customs to quickly and efficiently process the LTL shipments while handling less paper.
3. This will not change the transactional documentation requirements for submitting PARS release packages for pre-arrival review processing.
4. Instead of the carrier producing an invoice/bill of lading for each shipment, the carrier will report with the following:
  - (a) a PARS consist sheet; and
  - (b) a stack manifest (report consolidation list for LTL carriers).

#### Requirements

5. PARS consist sheets and stack manifests are not customs forms and may be presented in various formats.
6. The PARS consist sheet features a bar-coded cargo control number (CCN) for each shipment on the trailer and a space to the right of each bar code for a customs release stamp. The consist sheet must contain the following **minimum** information: date, trailer number, carrier name, machine-readable bar-coded CCN for each PARS shipment, and space beside each bar code for a customs stamp. You will find an example of a PARS consist sheet on page 14.
7. The stack manifest is the carrier’s consolidated report identifying each shipment in the load. It must contain the following **minimum** information: date, trailer number, carrier name, and identifier number unique to each shipment (carrier’s internal number system used as reference only). You will find an example of a stack manifest on page 16.

#### Process

8. Processing multiple PARS releases being reported by LTL carriers takes place at the commercial office, not at the Primary Inspection Line (PIL). When each shipment is released, the customs inspector places a release stamp beside each CCN. The stack manifest (the carrier’s internal report for each shipment) is compared to the consist sheet to ensure all shipments are reported before release.
9. Shipments in the LTL trailer other than PARS (i.e., RMD, In Bond) will continue to be processed according to current procedures outlined in Memoranda D3-1-1 and D17-1-5. The stack manifest will list **all** the shipments regardless of service option. Customs will verify that all shipments are processed before release of the trailer.
10. The consist sheet and stack manifest will be returned to the carrier when all shipments are processed and the trailer is released. Copies of the consist sheet or stack manifest are not required by customs after the trailer is released.

11. Customs notification of release of goods to the importer/broker will continue through RNS or CADEX as well as through the provision of the hard copy Release Notification Report generated at the customs office of release.

12. If a PARS shipment is referred and customs requires a copy of the related invoice/bill of lading, the carrier must provide this documentation upon request before release. In addition, if the importer/broker requires a copy of the related invoice/bill of lading, the carrier is responsible for providing it to the importer/broker (post release).

13. For further information about the policy changes in this supplement, please contact:

John Kiefl  
Release and Warehouse Programs  
Import Process Division  
8th floor, Vanguard Building  
Ottawa ON K1A 0L5

Telephone: (613) 957-8690  
Fax:(613) 957-8630  
Email: john.kiefl@ccra-adrc.gc.ca

**APPENDIX 2H – cont.**

**CARRIER NAME  
CONSIST SHEET**

DATE: _____,	REFERENCE NO.: _____,
TRAILER NO.: _____	

<b>NO.</b>	<b>PARS BAR CODE</b>	<b>CUSTOMS STAMP</b>	<b>COMMENTS</b>

CHECKED IN RNS BY \_\_\_\_\_

NO.	PARS BAR CODE	CUSTOMS STAMP	COMMENTS

**CARRIER NAME  
STACK MANIFEST**

TRAILER NO.:

ORIGIN:

DESTINATION:

\_\_\_\_\_ Start time

DATE:

\_\_\_\_\_ Stop time

Seal No.

Time of Close:

Manifest Destination:

Type	Act. Pcs	Shipment Identification Number	Pcs	Wgt	Dest	SvcDt	

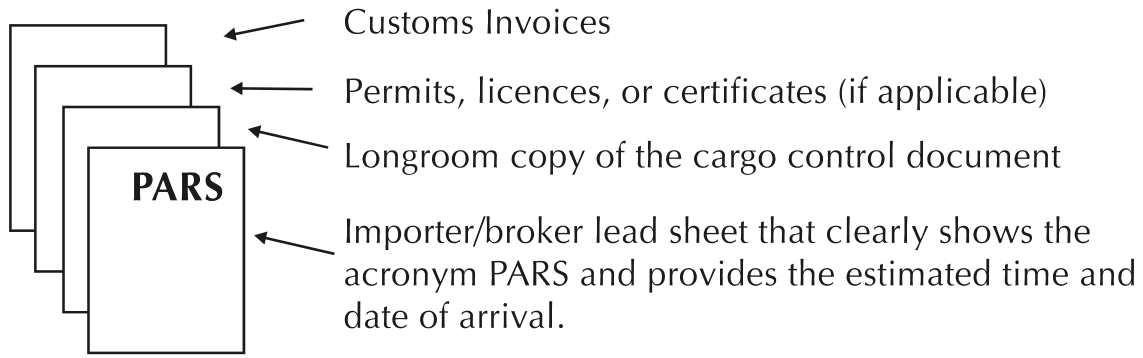
Totals for Manifest Destination:

Pros            Pcs.            Wgt.



**APPENDIX 2I**

**IN/RAIL/AIR/MARINE PARS  
Documentation Requirements**



The PARS lead sheet includes the transaction, business, and cargo control numbers.

CADEX participants must provide copies of invoices for Statistics Canada (if applicable). Non-CADEX participants must provide extra copies of invoices for their confirming entry.

**APPENDIX 3A  
to  
APPENDIX 3H**

**APPENDIX 3A**

**FORM B3, *CANADA CUSTOMS CODING FORM***

B3 (95/01)

## **APPENDIX 3B**

### **COMMERCIAL CASH ENTRY PROCESSING SYSTEM (CCEPS) LOCATIONS**

#### **Atlantic Region**

1403 Route 95  
Belleville (Woodstock) NB E7M 2G6

73 Milltown Blvd.  
St. Stephen NB E3L 1G5

#### **Québec Region**

725, Stuart Graham Nord  
Suite 111  
Dorval QC H4Y 1E6

Stanhope – Commercial  
1000, Route 147  
Stanhope QC J1A 2S2

2, Route 55  
Rock Island QC J0B 2K0

St-Armand – Commercial  
10, Route 133  
St-Armand QC J0J 1T0

Côte de Liesse Warehouse  
10765, chemin Côte de Liesse  
Suite 157  
Dorval QC H9P 2R9

Mirabel International Airport – Commercial  
Édifice « D »  
11955 Cargo A-6, Suite 100  
Mirabel QC J7N 1G3

Lacolle Route 15 – Commercial  
Route 15  
St-Bernard de Lacolle QC J0J 1J0

#### **Ontario Region East and North and Nunavut**

Bridge Plaza Building  
Highway 16  
Prescott ON K0E 1T0

Hill Island  
1000 Island Bridge  
Lansdowne ON K0E 1L0

Bridge Plaza Building  
125 Huron Street  
Sault Ste. Marie ON P6A 1R3

Ottawa International Airport  
Air Cargo Bldg., Room 111  
140 Thad Johnson Road  
Gloucester ON K1B 9B4

Pigeon River  
Highway 61, R.R.7  
Thunder Bay ON P7C 5V5

**APPENDIX 3B – cont.**

**Southern Ontario Region**

Pearson International Airport  
Cargo Building “B”  
Toronto ON L5P 1A2

10 Queen Street  
Fort Erie ON L2A 6M4

Warehouse Facility  
Queenston Bridge  
Highway 405  
Niagara Falls/Queenston ON L2E 6T1

Ambassador Bridge  
4285 Industrial Drive  
Windsor ON N9C 3R9

Blue Water Bridge  
Bridge Street  
Point Edward ON N7V 4J5

Windsor Tunnel  
310 Hanna Street  
Windsor ON N8X 4W6

**Prairie Region**

Highway 75  
Emerson MB R0A 0L0

Edmonton International Airport  
Air Cargo Operations  
P.O. Box 9866  
Edmonton AB T5J 2T2

Bay 32  
3033-34th Avenue NE  
Calgary AB T1Y 6X2

Highway 2  
Carway, Via Box 699  
Cardston AB T0K 0K0

Highway 4  
P.O. Box 220  
Coutts AB T0K 0N0

North Portal – Commercial  
North Portal SK S0C 1W0

**Pacific Region**

Pacific Highway, 28-176<sup>th</sup> Street  
Surrey BC V4P 1M7

Highway 13, #10, R.R. 5  
Aldergrove BC V4W 2L8

Boundary Bay  
56th Street, #4  
Tawwassen BC V4L 1Z2

Highway 95  
Kingsgate BC V0B 1V0

Huntingdon – Commercial  
2 Sumas Way  
Huntingdon BC V2S 7L9

Vancouver International Airport  
113-5000 Miller Road  
Richmond BC V7B 1K6

Highway 97  
Osoyoos BC V0H 1V0

**APPENDIX 3C**

**FORM E571, *LATE ACCOUNTING PENALTIES APPLICATION FOR WAIVER,  
CANCELLATION OR EXTENSION***

E571 (00)

A757

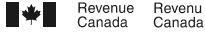
**APPENDIX 3D**

**FORM B3-1, CANADA CUSTOMS – DETAILED CODING STATEMENT**

B 3-1 (95/04)

**APPENDIX 3E**

**FORM K84, DAILY NOTICE**



**PROTECTED (WHEN COMPLETED)  
PROTÉGÉ (UNE FOIS REMPLI)**

Office No. - N° du bureau 0395	<b>IMPORTER/BROKER ACCOUNT STATEMENT RELEVÉ DE COMPTE DE L'IMPORTATEUR/COURTIER</b>		Page No. N° de page 1	Account Security No. N° de compte sécuritaire 12345
Name of Office - Nom du bureau Youville – Montreal	Name of Account - Nom du compte ABC Brokers Inc.	Statement date - Date du relevé 1998/05/14	Accounting Date Date de comptabilisation 1998/05/13	
Importer Name/Importer Account Number or Business Number - Nom d'importateur/numéro de compte d'importateur ou numéro d'entreprise				

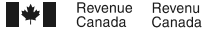
Transaction No. N° de transaction	Customs Duties Droits de douane	SIMA Assessment Cotisation de LMSI	Excise Tax Taxe d'accise	GST TPS	Total
BLUE WATER IMPORTERS INC. 89999 8987RM0001-					
000000011	0.00	0.00	0.00	90.00	90.00
000000022	100.00	0.00	0.00	55.23	155.23
000000033	0.00	0.00	0.00	89.08	89.08
OFFICE TOTAL	100.00	0.00	0.00	234.31	334.31
FOR 0431: OTTAWA LONG ROOM – 103813481RM 0002					
GREEN WATER INC.					
000000092	50.00	0.00	0.00	100.00	150.00
OFFICE TOTAL	50.00	0.00	0.00	100.00	150.00
ACCOUNT TOTAL	150.00	0.00	0.00	334.31	484.31
GRAND TOTAL	150.00	0.00	0.00	334.31	484.31

THIS IS A NOTICE ONLY AND THE TOTAL AMOUNT IS DUE ON 98/05/29.



**APPENDIX 3F**

**FORM K84, MONTHLY ACCOUNT STATEMENT**



**PROTECTED (WHEN COMPLETED)  
PROTÉGÉ (UNE FOIS REMPLI)**

Office No. - N° du bureau  
0395

**IMPORTER/BROKER ACCOUNT STATEMENT  
RELEVÉ DE COMPTE DE L'IMPORTATEUR/COURTIER**

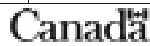
Page No. / N° de page: 1  
Account Security No. / N° de compte sécuritaire: 12345

Name of Office - Nom du bureau Youville – Montreal	Name of Account - Nom du compte ABC Brokers Inc.	Statement date - Date du relevé 1998/05/28	Accounting Date Date de comptabilisation
---	---	---	---

Importer Name/Importer Account Number or Business Number - Nom d'importateur/numéro de compte d'importateur ou numéro d'entreprise

Transaction No. N° de transaction	Customs Duties Droits de douane	SIMA Assessment Cotisation de LMSI	Excise Tax Taxe d'accise	GST TPS	Total
STATEMENT DATE					
98/05/14	150.00	0.00	0.00	334.31	484.31
98/05/19	100.00	0.00	0.00	50.00	150.00
98/05/20	0.00	0.00	0.00	300.00	300.00
ACCOUNT TOTAL:					
	250.00	0.00	0.00	684.31	934.31
GRAND TOTAL PAYABLE:					
					934.31

THIS IS A MONTHLY STATEMENT AND THE TOTAL AMOUNT SHOWN IS DUE ON 98/05/29  
THIS K84 STATEMENT MUST BE PAID BY THE DUE DATE SPECIFIED OR LATE PAYMENT INTEREST CHARGES SHALL APPLY.





APPENDIX 3G

FORM B2, CANADA CUSTOMS – DETAILED ADJUSTMENT REQUEST



Revenue Canada / Revenu Canada

CANADA CUSTOMS – ADJUSTMENT REQUEST  
DOUANES CANADA – DEMANDE DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED)  
PROTÉGÉ (UNE FOIS REMPLI)

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  XYZ COMPANY LIMITED 123 CIRCLE ROAD OTTAWA, ONTARIO		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. N° DE TRANSACTION			3 GST REGISTRATION NO. N° DE TPS			4 PAGE 1 OF DE		
POSTAL / ZIP CODE CODE POSTAL K1B 2C3		5 OFFICE NO. N° DE BUREAU 453		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 89862000000011		7 Y - A 98		M 01		D - J 01		
8 SUB-HDR NO. N° DE SOUS EN-TÊTE		10 MAIL TO - POSTER À  ABC BROKERS LTD. 789 SQUARE ROAD OTTAWA, ONTARIO		11 SECURITY NO. N° DE SÉCURITÉ			12 COUNTRY OF ORIGIN PAYS D'ORIGINE		13 PLACE OF EXPORT LIEU D'EXPORTATION		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE	
POSTAL / ZIP CODE CODE POSTAL K2D 4E5		15 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M		16 CRCY. CODE CODE DEVISE		17 TIME LIMIT - DÉLAI 4 M		8 DATE RECEIVED DATE DE RÉCEPTION				

18 LINE LIGNE 1	19 DESCRIPTION – AS ACCOUNTED FOR DESIGNATION – SELON LA DÉCLARATION										20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 14-08971663				
21 CLASSIFICATION NO. N° DE CLASSEMENT 8462.31.00.00	22 TARIFF CD CD TARIF. 4	23 QUANTITY QUANTITÉ 4	24 U/M NMB	25 VFD CD CD VD 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 9.2	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 7	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 100000.00	31 VALUE FOR DUTY VALEUR EN DOUANE 6750.00	32 CUSTOMS DUTIES DROITS DE DOUANE 621.00	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE 7371.00	36 GST TPS 515.97
18 LINE LIGNE 1	19 DESCRIPTION – AS CLAIMED DESIGNATION – SELON LA DEMANDE										20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
21 CLASSIFICATION NO. N° DE CLASSEMENT 8462.31.00.00	22 TARIFF CD CD TARIF. 4	23 QUANTITY QUANTITÉ 4	24 U/M NMB	25 VFD CD CD VD 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 9.2	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 7	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 100000.00	31 VALUE FOR DUTY VALEUR EN DOUANE 6750.00	32 CUSTOMS DUTIES DROITS DE DOUANE 621.00	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE 7371.00	36 GST TPS 515.97
18 LINE LIGNE	19 DESCRIPTION – AS ACCOUNTED FOR DESIGNATION – SELON LA DÉCLARATION										20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U/M	25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS
18 LINE LIGNE	19 DESCRIPTION – AS CLAIMED DESIGNATION – SELON LA DEMANDE										20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U/M	25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS

37 DOCS ATTACHED C/OINTS A	JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
UNE	UNDER EN VERTU DE	(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)
EXPLANATION - EXPLICATION :		
DECLARATION - DÉCLARATION		
I JE	J. DOE PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.	OF DE ABC 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		
	MARCH 8, 1998 DATE	J. DOE SIGNATURE

38 CUSTOMS DUTIES DROITS DE DOUANE	-414.00
39 SIMA ASSESSMENT COTISATION DE LMSI	
40 EXCISE TAX TAUX D'ACCISE	
41 SUB TOTAL TOTAL PARTIEL	-414.00
42 GST TPS	-344.06
43 INTEREST INTÉRÊTS	

44 AMOUNT DUE  
RECEIVER GENERAL FOR CANADA  
TOTAL DU AJ  
RECEVEUR GENERAL DU CANADA  
758.06

45 AMOUNT DUE CLAIMANT  
TOTAL DU AU REQUERANT



**APPENDIX 3H**

**FORM B2-1, CANADA CUSTOMS – DETAILED ADJUSTMENT STATEMENT**

B2-1(99/11)

A341

**APPENDIX 4A  
to  
APPENDIX 4C**

**APPENDIX 4A**

**BROKERS' MONTHLY ACCOUNT STATEMENT (K84) –  
RECONCILIATION CONTROL SHEET**

Please complete the following with your payment for clients participating in the GST or Importer Direct Security Options.

Account Security No.: \_\_\_\_\_ K84 Amount: \$ \_\_\_\_\_.

Name: \_\_\_\_\_

Customs Broker Cheque Amount: \$ \_\_\_\_\_.

Importer Cheque Amount: \$ \_\_\_\_\_.

K21 During Billing Period: \_\_\_\_\_.

Total Amount Received: \$ \_\_\_\_\_.

Total Amount Outstanding: \$ \_\_\_\_\_.

**Breakdown of Outstanding Amount**

Complete Only if Total Amount Outstanding is Greater Than Zero.

<b>Business No.</b>	<b>Transaction No.</b>	<b>Importer's Account Security No.</b>	<b>Contact Name and Number</b>	<b>Amount</b>
<i>89999 9999RM1</i>	<i>12345612346123</i>	<i>45678</i>	<i>John Doe/613-999-9999</i>	<i>\$50,000.00</i>

This is not a prescribed form. Reproduction to meet your business requirements is permitted providing all information is included.

**APPENDIX 4B**

**FORM K23, *INVOICE***

K23 (98)

A966

**APPENDIX 4C**

**FORM K21, *CASH RECEIPT***

K21 (00)

B285

## REFERENCES

### ISSUING OFFICE –

Import Process Division

### LEGISLATIVE REFERENCES –

*Customs Act*, sections 31, 32, 33, and 35

### HEADQUARTERS FILE –

7632-0

### SUPERSEDED MEMORANDA “D” –

D1-7-2, July 21, 1997  
D17-1-4, January 1, 1991  
D17-1-5, May 10, 1995  
D17-1-6, July 16, 1996  
D17-1-17, May 20, 1997

### OTHER REFERENCES –

D1-2-1, D3-2-2, D5-1-1, D6-2-2, D17-1-2, D17-1-10, D8-1-4, D8-1-7

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

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