



Ottawa, May 9, 2005

MEMORANDUM D20-1-1

In Brief

EXPORT REPORTING

1. The attached D Memorandum supersedes Memorandum D20-1-1, dated January 1, 1995, and Interim Memorandum D-20-1-1 dated November 30, 2001.
2. This revision reflects the changes introduced in the revised *Reporting of Exported Goods Regulations*, which became law on February 1, 2005, and are found in Memorandum D20-1-0.
3. The key changes to the Regulations are as follows:
 - (a) The exporter is ultimately responsible for ensuring that exports are reported by submitting all export declarations, permits and documents required by other government departments to the Canada Border Services Agency (CBSA), at the time and place stipulated by the Regulations. Such reporting is necessary to support risk management.
 - (b) Three classes of persons, i.e., exporters, carriers and customs service providers are required to report exports, according to their specific roles and responsibilities in the export process. Reporting by carriers or service providers who sign a Memorandum of Understanding (MOU) with the CBSA is less stringent than for carriers who do not sign such an MOU.
4. Penalty action resulting from non-reporting or incorrect reporting will be in effect for the exporting community.
5. As a result of these Regulations, form B13A, *Export Declaration*, Canadian Automated Export Declaration (CAED) and the G7 Electronic Data Interchange (EDI) Export Reporting, were revised.
6. Any questions concerning this Memorandum should be directed to:

Export Process
Border and Compliance Programs Directorate
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Ottawa, May 9, 2005

MEMORANDUM D20-1-1

EXPORT REPORTING

This Memorandum outlines and explains the policy and procedures relating to the reporting of export shipments from Canada. The *Reporting of Exported Goods Regulations* can be found in Memorandum D20-1-0.

Note: Throughout this document, references to definitions, which are located in either this D memorandum or in D20-1-0, may be found in quotation marks when they first appear in a section.

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GUIDELINES AND GENERAL INFORMATION

DEFINITIONS

1. The following definitions apply in the *Reporting of Exported Goods Regulations* and this memorandum:

“Act” means the *Customs Act*. (*Loi*)

“Bulk goods” means goods that are loose or in mass, such that they are confined only by the permanent structures of a large container or a transport unit, without intermediate containment or intermediate packaging. (*marchandises en vrac*)

“Carrier”, in respect of goods that are exported, means the person, other than the exporter, who transports them from Canada. (*transporteur*)

“Chief officer of customs” in respect of an area or place, means the manager of the customs office or customs offices that serves that area or place. (*agent en chef des douanes*)

“Commercial goods” means goods that are exported for sale or for any industrial, occupational, commercial and institutional or other similar use. (*marchandises commerciales*)

“Customs service provider”, in respect of goods that are exported, means a person who provides to the exporter, customs services relating to the exportation of the goods, other than the sole service of transporting the goods from Canada, and includes an agent of the exporter, a customs broker and a freight forwarder. (*prestataire de services douaniers*)

“Exporter”, in respect of goods that are exported, means the holder of a business number for the purposes of the Act who exports commercial goods or causes them to be exported. (*exportateur*)

“Export reporting office”, means a customs office designated under section 5 of the Act for the purposes of reporting goods that are exported. (*bureau de déclaration*)

“Homogeneous goods” means goods that:

(a) closely resemble each other in respect of their component materials and characteristics, and

(b) are intended to be used for the same purpose. (*marchandises homogènes*)

“Restricted goods” means goods the exportation of which is prohibited, controlled or regulated under the Act or any other act of Parliament.

(*marchandises d’exportation restreinte*)

“Time-sensitive goods” means goods that:

(a) would lose their value or principal utility if not immediately exported for use within a limited time after the exportation, or

(b) are part of a manufacturing and stock control system in which goods are produced and delivered, as they are required. (*marchandises altérables*)

OTHER DEFINITIONS, TERMS AND ACRONYMS

2. For the purposes of this D Memorandum, the following definitions, terms and acronyms are provided:

“A.O.G.” is the acronym for Aircraft on Ground and, in aviation parlance, means that the situation is urgent or takes priority. In other words, if an aircraft is grounded, it must be repaired immediately, so that it can be returned to service. (*avion au sol*)

“Bonded warehouse” is a place licensed by the Minister where non-duty paid goods may be stored. There are two types of bonded warehouses: (1) private warehouses operated by individuals or companies for storage of their own imported goods; (2) public warehouses operated by entrepreneurs for the storage of goods imported by various importers. In both cases, the goods may be exported from the warehouse. (*entrepôt de stockage*)

“CAED” is the acronym for the Canadian Automated Export Declaration. (*DECA*)

“Cargo container” means a reusable container used in international trade. (*conteneur*)

“Cargo report” refers to an export cargo report and means a bill of lading, manifest or cargo control document relating to the exportation of goods from a point in Canada to a point outside Canada, e.g., form A6A, *Freight Cargo Manifest*. (*déclaration de fret*)

“CBSA” is the acronym for the Canada Border Services Agency. (*ASFC*)

“Consignee” means the person, firm or representative named in a freight contract to whom the goods are exported and who, upon presentation of the necessary documents, is recognized as the owner of the goods. The ultimate consignee is the final party who receives and takes ownership of the goods, cargo or containers that are exported from Canada. (*destinataire*)

“Consolidator” means a customs service provider, such as a freight forwarder who combines individual shipments from various shippers into a single shipment for the benefit of preferential rates and reduced shipping time. (*groupeur*)

“Conveyance” as defined in the “Act” means any vehicle, aircraft or water-borne craft or any other contrivance that is used to move persons or goods. (*moyen de transport*)

“Conveyance Report” means a document containing information specified by the Minister, used to report the movement of a conveyance to a place outside Canada, e.g., A6, *General Declaration*. (*rapport de moyen de transport*)

“Courier” means a commercial carrier that is engaged in scheduled international transportation of goods other than goods exported as mail, which is exported through the services of Canada Post Corporation (CPC). (*messenger*)

“CRA” is the acronym for Canada Revenue Agency. (*ARC*)

“Currency” includes all foreign and domestic banknotes and circulation coins. (*devise*)

“Customs control” refers to the manner under which goods move. It means that goods have been reported to the CBSA and are deemed to be in the process of being exported from Canada. Once the goods have been reported, the CBSA reserves the right to request that the goods be moved by bonded carrier or under customs seal or both if it is considered necessary for control purposes. The CBSA may also seal the goods if they are being moved to a secure place where they can physically inspect the goods. (*contrôle douanier*)

“Domestic goods” includes both goods that were produced or manufactured in Canada and foreign goods that have been landed in Canada. (*marchandises nationales*)

“EDI” is the acronym for electronic data interchange. From the United Nations-backed electronic data interchange standards body; this is a set of standards that is used to define data sets in certain documents to standardize them for electronic transmission from one format to another. (*EDI*)

“Emergency” means an urgent and critical situation of a temporary nature that:

(a) is of such proportions or nature as to exceed the response capacity or authority of a foreign state, province or municipality;

(b) is caused by an actual or imminent (i) fire, flood, drought, storm, earthquake or other natural phenomenon, (ii) disease in human beings, animals or

plants, (iii) accident or pollution, or (iv) act of sabotage or terrorism; and

(c) results or may result in (i) danger to the lives, health or safety of individuals, (ii) danger to property, (iii) social disruption, or (iv) a breakdown in the flow of essential goods, services or resources. (*urgence*)

“Emigrant” means one who leaves the country permanently to settle in another country. (*émigrant*)

“Export declaration” means a document containing information prescribed by the Minister to report goods that:

(a) will be exported, e.g., CAED, G7 EDI Export Report, form B13A, *Export Declaration*, or

(b) have been exported, e.g., Summary Report. (*déclaration d’exportation*)

“GEP” is the acronym for General Export Permit. (*LGE*)

“Goods” as defined in the “Act” includes, for greater certainty, conveyances, animals and any document in any form. For the purposes of this Memorandum, it includes “technology”. (*marchandises*)

“GST” is the acronym for the Goods and Services Tax. (*TPS*)

“Immediately before the exportation of the goods” for the purposes of the “Regulations” and this Memorandum, means no later than immediately before the conveyance carrying the goods leaves Canada. (*immédiatement avant l’exportation des marchandises.*)

“International commercial transportation” means:

(a) any transportation resulting in, or intended to result in, the carriage of goods for hire or reward, the ultimate destination of which is not within Canada, or

(b) any transportation of goods by or on behalf of an enterprise engaged in an activity of financial return, where the goods are conveyed:

(i) from a place inside Canada to a place outside Canada;

(ii) from a place outside Canada in transit through Canada to another place outside Canada;

(iii) from a place outside Canada to a place inside Canada, or

(iv) from a place inside Canada in transit through the U.S. to another place inside Canada. (*transport commercial international*)

“In-transit goods through Canada” means foreign goods that move under customs control from a point outside Canada, through Canada, to another destination outside Canada. The import reporting of in-transit goods is

subject to section 12 of the “Act”, while export reporting of in-transit goods falls under section 95. (*marchandises en transit au Canada*)

“ITCan” is the acronym for International Trade Canada. (*CICan*)

“Mail” means a letter or parcel transmitted through the services of CPC. (*courrier*)

“Master carrier” is defined as the carrier who assumes operational control over the vessel and issues orders and voyage instructions to the vessel. (*transporteur principal*)

“Monetary instruments” means the following instruments in bearer form or in such other form as title to them passes on delivery, namely,

(a) securities, including stocks, bonds, debentures and treasury bills; and

(b) negotiable instruments, including bank drafts, cheques, promissory notes, travellers' cheques and money orders, other than:

(i) warehouse receipts or bills of lading, and,

(ii) negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed.

(*instruments monétaires*)

“MOU” is the acronym for Memorandum of Understanding and is a written description of what two or more parties agree to do as part of an administrative arrangement. An MOU is used when an activity is contemplated with an outside organization and the activity requires formalization in a manner that is non contractual and not legally binding. (*PE*)

“MOU participant” with respect to the exportation of goods, means a carrier or service provider who enters into a Memorandum of Understanding with the “CBSA” and agrees that it will transport for export or arrange for the transportation only goods that have been or will be reported by the exporter in accordance with the “Regulations”. (*participant à un PE*)

“NDR” is the acronym for No Declaration Required. (*ADR*)

“Non-resident exporter” is an “exporter” who resides outside Canada, but exports goods from Canada. (*exportateur non résident*)

“Non-restricted goods” means goods that do not require a “permit” under the “Act” or any other act of Parliament. (*marchandises d’exportation non restreinte*)

“Non-vessel-operating common carrier (NVOCC)” is a carrier that moves cargo between Canada and a foreign

country for compensation, but does not own or operate the vessel, which provides the transportation. (*transporteur public non exploitant de navires*)

“Other Government Department(s)” means an agency, corporation or department of the federal government, other than CBSA. (*autre ministère*)

“OGD” is the acronym for Other Government Department(s). (*AM*)

“Permit” includes a permit, licence or certificate. (*licence*)

“Place of exit” means the location in Canada from which exports leave the country. (*point de sortie*)

“Place of report” means:

(a) in the case of goods reported by paper, the export reporting office at which the B13A is stamped and the goods are available for inspection;

(b) in the case of goods reported electronically, the export reporting office closest to where the goods are loaded onto the conveyance for export and can be inspected before beginning their continuous movement from Canada;

(c) in the case where the goods are reported and leave Canada from the same location, the place of report and the place of exit are the same. (*lieu de déclaration*)

“Regulations” means the *Reporting of Exported Goods Regulations*. (*Règlement*)

“Report” means to submit the required export documentation to the CBSA. (*déclaration*)

“Report in writing” means a report presented on paper or electronically. (*déclaration par écrit*)

“Shipment” means separate identifiable goods or a collection of goods to be transported. (*expédition*)

“Strategic goods” are goods subject to export controls and include arms, ammunition, implements of war, weapons-related materials, or any goods whose unauthorized export might be contrary to Canadian security, political and international interests. (*marchandises stratégiques*)

“Sufferance warehouse” is a building or area approved by the CBSA that receives in-bond goods from a carrier and stores them before their accounting and release or other disposition such as exportation. These warehouses are normally located inland. (*entrepôt d’attente*)

“Technology” is the specific information necessary for the development, production or use of an item on the Export Control List (ECL). It includes both technical data and technical assistance. Technical data include: blueprints, plans, diagrams, models, formulae, tables,

engineering designs and specifications, manuals and instructions. Technical assistance includes: instruction, skills, training, working knowledge and consulting services, and may involve the transfer of technical data. (*technologie*)

“United States” means the United States of America, Puerto Rico and the U.S. Virgin Islands. (*État-Unis*)

“U.S.” is the acronym for United States. (*É.-U.*)

“Wheat or barley products” means wheat or barley or products thereof. (*produits de blé ou d’orge*)

WHY MUST EXPORTS BE REPORTED?

3. “Goods” being exported from Canada are required by law under Part V, sections 95 to 97.2, of the “Act” to be reported to the Government of Canada. The three main objectives of export reporting are to:

- (a) control the export of strategic, and dangerous goods, as well as other controlled and regulated goods;
- (b) collect accurate information on Canadian exports; and
- (c) control the outbound movement of goods in transit through Canada.

4. Canada has a responsibility to ensure that goods entering the international market from Canada do not pose a security threat to those other countries. CBSA uses export reports to ensure compliance with Canadian export control legislation, and to support the Government of Canada’s commitment to international accords that oppose the spread of the destabilizing accumulation of conventional weapons and sensitive dual-use technology, as well as the spread of weapons of mass destruction or related technology.

5. Data obtained from export reports provide input to the system of national accounts (particularly the balance of payments and gross domestic product) and are used to formulate trade and budgetary policies. Governments, exporters, manufacturers and shipping companies use this information to monitor the volume of exports, changes in demand and market share, transportation requirements, and infrastructure needs such as airport and port maintenance. CBSA also uses these reports to enforce Canada’s policies regarding exports.

6. With regard to in-transit goods, the CBSA needs to ensure that:

- (a) the goods that exit the country are the same as those goods that entered the country, i.e., original condition and quantity;
- (b) the goods in-transit are not diverted to a destination other than the country indicated on their through bill of lading; and

(c) the goods in-transit are not a threat to Canada or their final destination.

As to (b) above, it is understood that sometimes the discharge port is changed en route.

WHO MUST REPORT EXPORTS?

Prescribed Classes of Persons

7. Section 2 of the “Regulations” prescribes three classes of persons responsible for reporting exports. They are “exporters”, “carriers” and “customs service providers”. Each class of persons is responsible for the export documents applicable to that particular group.

Exporters

8. The exporter is the person or company, including a non-resident exporter, who holds a Business Number (BN) and who exports “commercial goods” or has the legal right to cause them to be exported. The phrase ‘cause them to be exported’ is not to be construed as the person involved in the transportation arrangements. A valid BN with the import/export RM account identifier is to be stated on the export declaration. This number identifies the exporter.

9. For information on the BN, see paragraphs 146-160, Business Number.

10. The exporter may delegate to another person the act of completing and/or submitting export documents, but, ultimately, it is the exporter who remains responsible for ensuring that reporting is carried out accurately and within the required time frames.

Non-Resident Exporters

11. “Non-resident exporters” are subject to the same reporting requirements as Canadian exporters. When they export goods from Canada and an export declaration is required, they must ensure that the declaration is completed and submitted to the CBSA. To complete the export declaration, non-resident exporters must include their BN. If they do not have a BN, they must apply to the CRA and register for a BN and an import/export RM account. For more information on the BN, see paragraphs 146-160, Business Number.

12. **Note:** Under the *Export and Import Permits Act*, the applicant for a “permit” must be a resident of Canada. Resident of Canada generally means a person who ordinarily resides in Canada and, in the case of a corporation, has its head office in Canada or is operating a branch office in Canada. In the circumstance where exporters indicate on the *Application for Permit to Export Goods* that they are non-residents of Canada, Canadian service providers may apply, thereby assuming the possible

resultant responsibilities, on behalf of non-resident exporters.

Scenarios Indicating the Identity of the Exporter

13. The following scenarios indicate who the exporter would be, i.e., who would be responsible for obtaining a BN and submitting the export documents.

A Canadian company sells to a company in Germany. The Canadian company is the exporter.

A Canadian company sells goods to a company in France, which is a registered non-resident exporter with a Canadian BN. The French company sells the goods to a company in the U.K. and arranges for the goods to be exported directly from Canada to the U.K. company. The exporter is the non-resident French company.

A Canadian company located in Halifax sells to a company in the U.S., which is registered as a non-resident exporter with a Canadian BN. The terms of the sale are for the Canadian company to deliver the goods to a warehouse in Moncton, where the goods are consolidated by a freight forwarder. The goods are ultimately shipped to the Bahamas. The exporter is the non-resident U.S. company.

14. A sale under 'Ex Works' terms is similar to the previous example. Under ex works, sellers deliver when they place the goods at the disposal of the buyer at the seller's premises or other named place (i.e., works, factory warehouse, etc.) which are not cleared for export and are not loaded on any collecting vehicle. The term represents the minimum obligation for the seller. The buyer has to bear all costs and risks involved in taking the goods from the seller's premises. (Reference: *Incoterms 2000-ICC* publication 560). The exporter is the buyer, who has registered for a Canadian BN.

Carriers

15. "Carriers" as persons, other than the exporters, who transport goods from Canada, have certain reporting responsibilities under the "Regulations".

16. Air, marine, rail and highway carriers may submit export declarations to the CBSA on behalf of an exporter. However, the exporter is ultimately responsible for ensuring that the documents have been delivered to CBSA.

17. For detailed information on carrier reporting, see paragraphs 269-286.

Customs Service Providers

18. Customs Service Providers (CSPs), which includes agents, customs brokers, freight forwarders and "NVOCCs" shall submit a written report to the CBSA before export, detailing the contents of the shipment or shipments, if requested by a CBSA customs officer.

19. In the case where CSPs are acting on behalf of the exporter, they will submit the export documentation according to the requirements specified for exporters.

20. For further information on CSP reporting, see paragraphs 337-354.

WHAT GOODS MUST BE REPORTED?

Exports to the U.S.

Non-Restricted Goods

21. Under the "MOU" on the Exchange of Import Data between Canada and the United States, the Government of Canada receives export information on "goods" destined for consumption in the U.S. market directly from U.S. import data. Therefore, exporters **do not** have to prepare an "export declaration" for **any** goods that are exported to the U.S., Puerto Rico, or the U.S. Virgin Islands.

22. **Exception:** Trains (railcars and engines) to the U.S. must be reported. This exception exists because there is a provision in U.S. law that eliminates the need to declare these goods as imports. Thus, there is no provision for the U.S. to collect information on railcars and engines under the MOU and data on these exports are not available.

Restricted Goods

23. For restricted goods, which include goods covered under General Export Permits (GEPs), going to the U.S. for consumption, exporters must "report" these goods, regardless of their value. For details on the documents to be submitted to the CBSA, see paragraphs 124-145, under How to Report Restricted Goods.

24. **Exception:** Permits for softwood lumber destined for the U.S. do not have to be presented to the CBSA. However, permits are required for the export of certain softwood lumber products.

25. For details on permits for softwood lumber, please contact the Softwood Lumber Division of ITCan at:

Softwood Lumber Division
Export and Import Controls Bureau
International Trade Canada
125 Sussex Drive
Ottawa ON K1A 0G2
Phone: (613) 944-2167
Facsimile: (613) 944-1452

26. In accordance with section 8 of the "Regulations", if, at the time of exportation, a CBSA customs officer has reasonable grounds to suspect that the goods are being exported contrary to an act of Parliament, the officer may request that the goods be reported in writing.

27. **Note:** While an “export declaration” is not required for any exports to the U.S., if an officer requests a report in writing, a form B13A should be submitted.

28. For information on where to present export documents, see paragraphs 179-200, Where to Report Exports.

Exports to Non-U.S. Destinations

Goods Requiring an Export Declaration to Non-U.S. Destinations

29. The following “goods” must be reported on an “export declaration”. In addition, the export of any goods that are restricted must be supported by the submission of the appropriate “permit”.

(a) “Commercial goods” valued at CAN \$2,000 or more

Commercial goods destined for a single consignee, when the total value of all the goods in the shipment is CAN \$2,000 or more.

(b) “Restricted goods”

All goods that are controlled, regulated or prohibited by any act of Parliament must be reported, regardless of their value. This includes goods exported under GEPS.

Exception: In 2004, ITCan advised that goods valued at **less than CAN \$2,000** and exported under GEP 12 (U.S. origin goods) for consumption in eligible destinations do not have to be reported to the CBSA by presenting an export declaration.

For information on how to report restricted goods, see the paragraphs 128-133, under Reporting Restricted Goods to Non-U.S. Destinations.

(c) Goods moving in transit through the U.S. to a third destination

Some goods move from Canada in transit through the U.S. for the purpose of being transported to another country for consumption, e.g., a shipment of “non-restricted goods” that exits Canada at Windsor, Ontario, by truck destined for Mexico. Because the ultimate destination of the goods is a non-U.S. destination, they must be reported if their value is CAN \$2,000 or more.

In addition, if the goods are restricted, the appropriate permit and an export declaration must be presented to the CBSA before the exportation, regardless of the value of the goods.

(d) Goods Exported from a “Bonded Warehouse”

Imported goods, other than alcohol and tobacco, that have entered the Canadian economy on a B3 type 10 *Canada Customs Coding Form* and have been placed in a bonded warehouse must be reported on an export

declaration when they are exported from Canada. These imported goods may be stored in a bonded warehouse when:

they have been manufactured or made into other goods and are to be exported and a claim for drawback may be submitted;

they have been sold abroad but cannot be exported immediately; or

other than alcohol and tobacco, they are sold as ships' stores to a ship's chandler or sold to a duty-free shop and have not yet been delivered to the end user.

Imported alcohol, other than beer, and tobacco that have entered the Canadian economy and been placed in an excise warehouse can never be put in a customs bonded warehouse. Imported beer may continue to enter the bonded warehouse in the same way as any other imported goods.

Goods placed in an excise bonded warehouse must be exported directly from the warehouse and reported to the CBSA, *Excise Act, 2001*. In particular, when alcohol and tobacco in an excise warehouse are sold as ships' stores, the export declaration must be completed and delivered to customs. In many cases, the vessel or aircraft will return to Canada and the CBSA must be able to determine which goods are legally on board and placed under lock and key while in Canada. (This is so that non-duty-paid goods do not enter the Canadian economy.) When alcohol in an excise warehouse is sold as ships' stores or to duty-free shops, a drawback of the customs duty paid must be submitted and the “GST” recovered through an input tax credit. (Excise duty is not paid because the alcohol was in an excise warehouse and sold to export.)

(e) Repairs, Additions or Processing Valued at CAN \$2,000 or More

Where the value of repairs or additions undertaken in Canada on temporarily imported goods is CAN \$2,000 or more, only the repairs or additions must be declared as exports, unless the repairs are the result of a Canadian warranty. For more information on repairs under warranty, see paragraph 32(f)(xi), Goods Not Requiring an Export Declaration to Non-U.S. Destinations.

Repair involves any action that restores an article to its original condition. The repair value includes labour costs, parts and any fees received or paid by the owner or the party contracting the repairs or additions.

All goods exported for processing or foreign goods that have been processed in Canada must be declared as exports. Processing involves any action(s), which

alter(s) the original character of the goods and create a commercially different item. Processing includes work on unfinished or before-market goods. Goods exported for processing in a foreign country are to be valued according to the General Agreement on Tariffs and Trade (GATT) World Trade Organization (WTO) Valuation Agreement. The valuation of goods exported after processing in Canada must include the original cost of the materials, plus the cost of the Canadian processing. The amount of processing in Canada determines whether Canadian origin will apply.

(f) Certain Non-commercial Goods Valued at CAN \$2,000 or more

Gifts or donations, (not personal) valued at CAN \$2,000 or more, are to be declared on an export declaration. These gifts and/or donations include articles of food, clothing, medicines and other goods leaving Canada under any form of aid program.

Personal effects and personal household effects of “emigrants” valued at CAN \$2,000 or more must be reported on an export declaration. These goods fall under the harmonized system (HS) classification code of 9806.00.00. Under the UN guidelines for trade, countries are asked to publish trade data of emigrants’ personal effects.

Company transfers valued at CAN \$2,000 or more are to be reported. This includes goods, which cross borders as a result of transactions between parent corporations and their direct investment enterprises (affiliates/branches). These transfers would involve transactions between related companies. Related companies are defined in Memorandum D13-3-2, *Related Persons and the Customs Act*, Sections 45 to 53.

(g) Other goods

The following goods must be valued at CAN \$2,000 or more and must be reported:

(i) Contractors’ equipment and tools, one year or more;

Contractors’ equipment and tools to be returned to Canada after completion of a contract of an expected duration of one year or more, and, similarly, foreign contractors’ equipment re-exported after use in Canada.

(ii) Currency

Non-circulated currency is classified as goods with its own classification code and must be declared. In accordance with UN guidelines (*United Nations, International Merchandise Trade Statistics: Concepts and Definitions*, 1998), currency to be declared includes non-monetary gold, unissued

banknotes and securities and coins not in circulation. These items are regarded as commodities rather than financial items. They are to be valued, based on the transaction value of the printed paper or stamped metal, rather than their face value, and credited to the printing or metal industries.

In addition, requirements for reporting currency and monetary instruments fall under the *Cross Border Currency and Monetary Instruments Reporting Regulations* that came into force January 6, 2003. For further information, refer to those regulations or see Memorandum D19-14-1.

(iii) Credit

Items originally imported into Canada, which are being returned to the supply country for credit, must be reported.

(iv) Leased goods – one year or more

If the duration of a lease, loan or rental on any goods is expected to be one year or more, the goods must be reported.

(v) Samples – one year or more

Samples, including commercial samples for foreign consumption, are to be reported, if they are to be returned after one year.

(vi) Ships’ stores – foreign carrier

Canadian goods, including foreign goods entering the Canadian economy, expected to be consumed during a voyage by non-Canadian carriers, must be reported. A foreign carrier is regarded as a foreign destination, where the goods are consumed outside Canada. If known, the home port and/or the name of the carrier company can be used to identify the nationality of the ship.

Note: Because of the nature of the shipping business, a ship may not be in port long enough to submit the export documentation 48 hours before the goods are loaded onto the ship. Therefore, the goods will be considered as just-in-time inventory, which falls under “time-sensitive goods” and may be reported immediately before their exportation.

In addition, when goods are exported under CBSA supervision, they must be documented on form E15, *Certificate of Destruction/Exportation*. Further information on the form E15 is contained in Memorandum D20-1-4, *Proof of Export, Canadian Ownership and Destruction of Commercial Goods*.

For information on when and where reporting must take place, see paragraphs 179-205, Where to Report Exports and Time Frames for Export Reporting.

Goods Not Requiring an Export Declaration to Non-U.S. Destinations

30. The following “goods” do not have to be reported on an “export declaration”, unless their exportation is controlled, regulated or prohibited by any act of Parliament. If the goods are restricted, the appropriate “permit” must also be presented. However, if, at the time of exportation, a CBSA customs officer has reasonable grounds to suspect that the goods are being exported contrary to an act of Parliament, the officer may request that the goods be reported in writing by presenting form B13A, *Export Declaration*.

31. These exceptions to reporting by an exporter are found in section 6 of the “Regulations”:

(a) Shipment of “commercial goods” valued at less than CAN \$2,000; and

(b) Goods brought into Canada on a temporary basis for repairs. This includes goods leaving Canada after having been brought in for repair, an addition or processing, where the repair, addition or processing is valued at **less** than CAN \$2,000.

32. The following goods do not have to be reported on an export declaration as the reporting and control of their movement falls under other CBSA regulations. If the goods are restricted, the appropriate permit must be presented.

(a) Foreign goods entering Canada in transit to another country

All goods that originate outside Canada and are in transit through Canada to a consignee in another country (e.g., U.S. to England) or in a different region of the same country (e.g., U.S. to U.S.) do not have to be reported on an export declaration. In accordance with the Memoranda D3 series, these shipments must be covered by a cargo control document from the point of arrival in Canada to the point of exit from Canada.

(b) Canadian goods in transit through another country en route to Canada

Goods that were manufactured or produced in Canada and are exported from Canada to be transhipped through another country to another Canadian destination do not have to be reported on an export declaration.

(c) Goods moving on a temporary entry basis

(i) Goods brought into Canada on a temporary basis

Goods entering temporarily and accounted for on a form E29B, *Temporary Admission Permit*, on an ATA Carnet, or on a 1/60 or 1/120 basis are not recorded as imports or considered as products of Canadian origin.

(ii) Goods exported from Canada on a temporary basis

Goods temporarily exported from Canada do not have to be reported on an export declaration, because they will ultimately return to Canada within 12 months after the date of exportation, e.g., goods exported for repair or commercial samples.

However, to prove that these goods have not been permanently exported, the exporter should obtain an E15, *Certificate of Destruction/Exportation*, or, in the case of commercial goods accompanying the traveller, a Y38, *Identification of Articles for Temporary Exportation*, stamped by the CBSA. Bills of lading, which should include serial numbers, may also be used as acceptable proof of export and should also be stamped by the CBSA. See Memorandum D20-1-4, *Proof of Export, Canadian Ownership and Destruction of Commercial Goods*.

Note: Commercial samples must return to Canada within one year to be considered **temporary** exports.

(d) Goods exported from a bonded warehouse

Imported goods that have not entered the Canadian economy and are placed in a customs-bonded warehouse or an excise-bonded warehouse and are subsequently exported from Canada, do not have to be reported on an export declaration.

(e) Goods exported from a sufferance warehouse

Goods manufactured or produced outside Canada and exported from a sufferance warehouse before being released from the CBSA do not have to be reported under the Regulations, as they have not entered the Canadian economy. A customs cargo control document as specified in the Memoranda D3 series appropriate to the mode of transport will meet the export report requirement of these Regulations. In the case of restricted goods, the provisions of the *Export and Import Permits Act* and any other act controlling the export of goods subject to permits apply to goods exported from sufferance warehouses.

(f) Other goods not requiring an export declaration

(i) “Cargo containers”

Cargo containers that would, if they were imported, be classified at the time of importation under tariff item number 9801.10.00 in the list of tariff provisions set out in the schedule to the *Customs Tariff*.

(ii) “Carrier” goods

Material and supplies that are transferred from one country to another by an international carrier for its

own use, e.g., ABC Airlines ships a replacement engine from Canada to England.

(iii) Contractors' equipment and tools

Contractors' equipment and tools to be returned to Canada after completion of a contract of an expected duration of less than one year, and similar foreign contractors' equipment exported after use for less than one year in Canada.

(iv) Conveyances used exclusively for international commercial transportation.

(v) Currency or monetary instruments

Currency in circulation and monetary instruments are not classified as goods. Monetary gold, issued banknotes, securities and coins in circulation are excluded from trade as they represent financial claims/assets. Thus, there is no requirement to report these items using an export declaration.

However, there are requirements for reporting currency and monetary instruments that fall under the *Cross Border Currency and Monetary Instruments Reporting Regulations* that came into force on January 6, 2003. For further information, refer to those regulations or see Memorandum D19-14-1.

(vi) Diplomatic goods

Diplomatic articles for the personal or official use of representatives of foreign countries and of Her Majesty's governments, and for the personal use of their families, suites or servants. Such transactions may or may not involve the sale of goods. In either case, all such items are to be classified under HS 9808.00.00.

Exception: Conveyances purchased in Canada must be reported on an export declaration. See paragraphs 40-43, Reporting of Conveyances.

(vii) Leased goods – less than one year

All goods on lease, loan or rental, if the lease is expected to be less than one year.

(viii) Personal effects

Personal effects and personal household effects, regardless of their value, that are not for resale or commercial use, e.g., effects of an International Trade Canada employee moving to Europe for a two-year assignment.

Exception: Conveyances purchased in Canada must be reported on an export declaration. See paragraphs 40-43, Reporting of Conveyances.

Note: Personal effects and personal household effects of emigrants must be reported.

(ix) Personal gifts and donations, except conveyances. For more information on Reporting of Conveyances, see paragraphs 40-43.

(x) Repairs, additions and processing valued at less than CAN \$2,000.

(xi) Repairs under warranty

Repairs completed or requested as a result of a warranty at the time of sale, regardless of the value of the repairs. These repairs are considered to be part of the original sale price and are performed free of charge.

(xii) Ships' stores – Canadian carrier

Foreign or Canadian goods that are expected to be consumed during a voyage by Canadian carriers do not have to be reported.

(xiii) Shuttle service

This refers to containers or other items used to facilitate the international transport of goods that are not the main feature of a trade transaction, (e.g., a wire basket used to convey machinery parts across an international frontier).

(xiv) Skids and drums used by carriers

Reusable skids, drums, pallets, straps and similar goods used by a carrier in the "international commercial transportation" of goods, and

(xv) Travellers' baggage and conveyances.

Reporting of Fishing Vessels

33. In accordance with section 16 of the "Regulations", each exportation of a commercial fishing vessel that is registered or licensed under the *Canada Shipping Act* does not have to be reported to the CBSA when the vessel leaves Canada. When a ship leaves port, the normal procedure is to report by submitting an A6, *General Declaration*. In the case of these commercial fishing vessels, the carrier need only present the A6 to the "chief officer of customs" at the "export reporting office" before the first exportation of the vessel during the fishing season.

Reporting the Fishing Catch

34. In accordance with section 17 of the "Regulations", if a Canadian registered commercial fishing vessel catches fish or shellfish in Canadian territorial waters, and the catch is delivered to either a foreign port or a foreign-registered commercial fishing vessel bound for a destination outside Canada, the exporter will report the catch by submitting an "export declaration" to the "chief officer of customs" at the

“export reporting office” immediately after the vessel returns to Canada.

35. Fish caught by a Canadian vessel, which has been hired by a foreign country using its foreign country quota and delivered to a foreign port or foreign-registered vessel would not fall under the Regulations. Therefore this catch would not have to be reported on an export declaration.

36. The quotas on the Grand Banks and various fishing areas around Newfoundland and Labrador are set by the North Atlantic Fisheries Organization (NAFO), an organization interested in fisheries management and conservation in this traditional fishing ground. The NAFO Web site at www.nafo.ca provides information on quotas.

37. **Reminder:** In a scenario where the fish are sold at sea, i.e., transferred from the Canadian ship to a foreign ship before the ship returned to Canada, the exports must be attributed to the month in which the fish are sold. For example, if the fish are sold in June, but the ship did not return to Canada until September, at which point an export declaration would have to be filed, the June sale must be reflected as a June sale and not as a September sale. Also, in the case of exporters who use the Summary Reporting program to report their exports, the exports must be attributed to the month in which the fish are sold.

38. Details pertaining to reporting by the carrier are found in paragraphs 269-336, Carrier Reporting.

Reporting of Ferries

39. Where a vessel is used on a particular day solely or principally for the transportation of motor vehicles, railway cars, passengers, hazardous waste, etc. across international waters, the “carrier” shall report the exportation of the vessel by presenting an A6, *General Declaration*, to the “chief officer of customs” at the “export reporting office” nearest to the place where the vessel docks, immediately upon the return of the vessel to Canada after its last trip on that day. This information is found in section 18 of the “Regulations”.

Reporting of Conveyances

40. In accordance with section 19 of the “Regulations”, any person who intends to permanently export a conveyance from Canada shall, prior to the exportation and in addition to making any other report required under the Regulations, present to the “chief officer of customs” at the “export reporting office” documentation displaying the conveyance identification number. This means the vehicle identification number (VIN) of the vehicle, the hull identification number (HIN) of the boat or the serial number of the conveyance. This identification number would be stated on the “export declaration”. The requirement to include an identification number for the conveyance to be exported does not include

the identification number of the transport vehicle used to export the conveyance from Canada.

41. Conveyances for export include, but are not limited to, vehicles, motorcycles, all-terrain vehicles, boats, airplanes, train engines and off-road equipment.

42. Exporters who export conveyances, which are for commercial or personal use, to non-U.S. destinations are required to submit an “export declaration” to the CBSA. For information on when and where to submit this declaration, see paragraphs 179-205, Where to Report Exports and Time Frames for Export Reporting.

43. For information on the reporting of the carrier’s conveyance, see paragraphs 272-276, Reporting the Carrier’s Conveyance.

Reporting of Other Goods – Oral Reporting

44. In accordance with section 15 of the “Regulations”, when the following goods are to be exported from Canada, the “exporter” or the “customs service provider” may report them orally at the “export reporting office” closest to the “place of exit” from Canada. This means they do not have to submit either an “export declaration” or a “permit”. For example:

(a) a Canadian military conveyance that does not contain any goods or cargo;

(b) any goods that are exported by the Department of National Defence (DND) to its defence bases abroad or in support of Canadian Forces deployment operations. These goods must remain the property of, and be for the sole use of that department. This includes DND goods exported by mail; and

(c) goods that are to be exported because of an “emergency”. Goods that fall under this category include blood, body organs, fire trucks to assist in a disaster, etc. The category would not include humanitarian aid (food and material). See the section, Goods Requiring an Export Declaration to Non-U.S. Destinations, paragraph (f).

45. **Note:** Personal goods exported by Department of National Defence personnel or their families do not fall under section 15 of the Regulations. These goods, if valued at CAN \$2,000 or more or if they are “restricted goods”, would have to be reported.

HOW TO REPORT EXPORTS

Exporter Reporting

46. In accordance with section 3 of the “Regulations”, the exporter must report in writing to the export reporting office all goods being exported from Canada. Certain exceptions apply. The exporter, who may be a non-resident, is

ultimately responsible for submitting or ensuring the “export declaration” is submitted to the CBSA.

47. As well, the exporter is responsible for ensuring that any “permit” or other document relating to the goods being exported that are required under the “Act”, or any related regulations, or under any other act of Parliament or related regulations that prohibit, control or regulate the exportation of goods is submitted to the CBSA.

48. The exporter, who delegates the act of completing and/or submitting export documents to another person, remains responsible for ensuring that reporting is carried out accurately and within the required time frames.

Export Documents to be Submitted to the CBSA

49. To report the exportation of “goods” from Canada, the submission of certain documents is required, depending on the type of goods to be exported and the destination of the goods.

50. These documents include:

(a) Export Declaration – There are four ways to submit an export declaration:

the Canadian Automated Export Declaration (CAED), see paragraphs 51-56;

G7 Electronic Data Interchange (EDI) Export Reporting, see paragraphs 57-70;

form B13A, Export Declaration, see paragraphs 71-81; or

a Summary Report, see paragraphs 90-122.

(b) Permit – “Restricted goods”, which are being exported to any destination, regardless of their value, must be reported by submitting the appropriate permit to the CBSA. For more information on reporting restricted goods, see paragraphs 124-145, and for information about when these export documents must be presented, see paragraphs 201-205, Time Frames for Export Reporting.

(c) Any other documents required by “other government departments” – Certain “OGDs” may require other documents to be submitted to the CBSA, when restricted goods are exported. It is the exporter’s responsibility to ensure that these requirements are met and to present the documents as required.

Electronic Methods of Reporting

Canadian Automated Export Declaration

51. The CAED makes it possible for authorized “exporters” and agents to report exports electronically, via the Internet, directly from their place of business to the Government of Canada.

52. Exporters who use CAED to report “restricted goods” are also required to present a paper copy of the CAED, along with the “permit”, to the CBSA at the “place of exit”, according to the applicable time frames for reporting. This temporary situation will be necessary until permits are automated.

53. More information on CAED is found in Appendix A.

54. An application form for CAED is found in Appendix B or on the Internet at :

<http://www.statcan.ca/english/exports/reginfo.htm>. (See the Registration section.)

55. A completed application form may be faxed or mailed to Statistics Canada at:

Export Statistics Liaison Unit
International Trade Division
Statistics Canada
9th floor
Jean Talon Building
Tunney’s Pasture
Ottawa ON K1A 0T6
Facsimile: 1-888-269-5305 or 613-951-6823

56. **Note:** Before registering for CAED, the exporter must telephone 1 800 959 5525 to ensure that his BN and six-digit import/export account (RM account identifier) have been activated for export purposes. For information on the BN, see paragraphs 146-160, Business Number.

G7 Electronic Data Interchange (EDI) Export Reporting

57. Exports may also be reported by another electronic method, G7 EDI Export Reporting.

58. Originally, G7 EDI was developed by the G7 customs administrations. Common data sets, standardized data elements and common definitions for customs import, export and cargo procedures were developed to enable traders to reuse the information submitted to satisfy exporting requirements from one G7 country, while meeting the importing requirements of another G7 country. This is a one-step process: exports from Canada are imports to another country.

59. G7 EDI has been expanded to include the report of goods being exported to any country for which an export declaration is required.

60. **Note:** The G7 countries include Canada, France, Germany, Great Britain, Italy, Japan and the United States.

61. To register for G7 EDI Export Reporting, exporters must have a valid BN and complete the G7 application form, which is found in the G7 EDI Export Reporting Participants’ Requirements Document (PRD), on the CBSA Web site at www.cbsa.gc.ca/eservices/g7/exporting-e.html. It is also available by contacting:

Electronic Commerce Unit
 Major Project Design and Development
 Canada Border Services Agency
 15th floor
 Sir Richard Scott Building
 191 Laurier Avenue West
 Ottawa ON K1A 0L8
 Telephone: 1-888-957-7224 (within North America)
 (613) 946-0762 (outside North America)
 Facsimile: (613) 952-9979

62. The completed registration form must be submitted to Statistics Canada by mail or facsimile to:

Export Statistics Liaison Unit
 International Trade Division
 Statistics Canada
 9th floor
 Jean Talon Building
 Tunney's Pasture
 Ottawa ON K1A 0T6
 Facsimile: 1-888-269-5305 or (613) 951-6823

63. Statistics Canada will:

- (a) complete a preliminary screening;
- (b) issue the authorization identification (ID) and licence number to the CBSA; and
- (c) forward the application form to the CBSA.

64. The CBSA will register the client as an active exporter for G7 EDI Export Reporting and will set up a testing regime to ensure that the client can transmit reports properly and can also receive messages from the CBSA.

65. The CBSA will inform the client of the authorization ID and licence number for testing with the Electronic Commerce Unit (ECU). Once testing has been completed with the ECU, CBSA will activate the account for production and inform clients that they can begin transmitting export declarations through G7 EDI Export Reporting.

66. The authorization ID is composed of two alpha and four numeric digits, e.g., RC1234. The licence number is made up of two numeric, one alpha and three numeric digits, e.g., 01E001.

67. Exporters will also complete the G7 EDI Export Reporting Memorandum of Understanding (MOU). Exporters may obtain more details on this MOU by viewing the G7 information on the CBSA Web site, or by obtaining the Export Reporting PRD. The MOU is also found in Appendix D.

68. The completed MOU must be submitted to the CBSA address above.

69. There are costs involved with G7 EDI Export Reporting. These costs would depend on the communications

link and the software used and would be determined on a one-to-one basis with the service provider. Clients interested in using G7 EDI Export Reporting, can contact the ECU at 1-888-957-7224 for a list of software suppliers and value added networks (VANs).

70. For additional information on G7 EDI Export Reporting, visit the Web site at www.cbsa-asfc.gc.ca/menu-e.html and click on G7 Initiative.

Other Methods of Reporting

Form B13A, *Export Declaration*

71. Form B13A, *Export Declaration*, with a supplementary sheet for additional information, was revised in 2004 and is the version that must be used to report exports. B13A (04) is printed on the bottom left portion of the form and is available at local export reporting offices, as well as on the CBSA Web site under Forms and Publications. Previous versions of the B13A are not acceptable. Details on the changes to the form, plus a sample of the form with completion instructions, are found in Appendix E. While Customs Notice N-595, noting the revision of the B13A, was posted on the CBSA Web site; exporters should check the Web site periodically to ensure that they are using the most current version. "Exporters" who do not use the correct version could be subject to an Administrative Monetary Penalty System penalty. For information on AMPS, see Appendix O.

72. Exporters, who report their exports by a paper B13A, will submit a copy to the CBSA. See paragraphs 82-85, Stamping of Form B13A, *Export Declaration*.

73. Exporters, who were previously permitted to fax their export documents to the CBSA, will no longer be allowed to report in this manner, as the export declaration is now required to be time/date stamped. All exporters are encouraged to sign up for an electronic reporting method such as CAED or G7 EDI Export Reporting, to facilitate their reporting.

74. The other alternative is to fax the B13A to a "customs service provider", who will be responsible for stamping the B13A at an "export reporting office", submitting it to the CBSA and returning a stamped copy to the exporter for his/her records.

75. Exporters using the services of an "MOU participant" to export goods are required to provide proof that the goods have been reported to the CBSA. This proof of report is found in field 9(a) of the B13A. For more information on the proof of report, see paragraphs 304-313.

76. If any fields on the B13A refer to information on an invoice or other documentation, all documents must be firmly attached to the B13A and presented at the export reporting office. However, there should be no need for such

documentation, as all information must be provided on the B13A. The revised B13A provides sufficient space for additional information regarding the goods to be recorded on continuation sheets.

77. A separate form B13A is necessary for each “shipment” and each consignee.

78. An export shipment consisting of several carloads, truckloads, etc., shipped to the Canadian “place of exit” for export to one destination, under **one** bill of lading on **one** vessel, train or airplane may be accounted for on **one** form B13A. For carload, truckload or container-load shipments, the exporter must indicate on the declaration all railcar, trailer or container numbers.

79. However, if exporters are aware that the shipment will be split, and the “goods” will be exported on more than one vessel, train or airplane, they must submit a B13A for each conveyance moving the goods from Canada. When copies of the B13A are required, the revised B13A (2004) allows the exporter to state the number of copies, e.g., copy 1 of 3.

80. If the split shipment actually leaves the country on different days, the B13A accompanying each shipment must reflect the expected date of export for that shipment.

81. If goods are exported via an intermodal movement that is a continuous journey from the point where the goods were loaded, only one B13A is required. Examples of intermodal movements are found under paragraphs 223-241, Examples of Where Exports Must be Reported and the Time Frames under which Exporters Must Report Their Goods.

Stamping of Form B13A, *Export Declaration*

82. The “exporter” must have form B13A stamped either manually by an export reporting officer or clerk or by using the stamp machine provided in the export reporting office. The stamp provides proof that the exports were reported to the CBSA and that they were reported within the time frames stated in the “Regulations”. This documentation avoids possible penalty action for not following the time frames and ensures that the exporting carrier will load the “goods”. For details on the proof of report, see paragraphs 304-313.

83. The stamp is made up of the year/month/day, time-24-hour clock-port code and six-digit reference number. The following is an example of a stamp, which would be inserted in field 9(a) customs proof of report of the B13A: 2004/11/15/13:00 497 000235.

84. The stamp machine is set to stamp three times with the same number before advancing to the next sequential number. It is imperative that three and **only three** copies be stamped each time the stamp machine is used. Stamping more or less than three copies disrupts the sequential numbering pattern and creates numbering inaccuracies for

the next user. Each of the three copies must show the identical customs proof of report number. If the numbers on the three copies are different, they must be renumbered to ensure consistency. If an additional copy is required for the exportation of “restricted goods”, the exporter may be required to photocopy the B13A with the customs stamp printed on it.

85. Exporters or their agents must have the B13A stamped and distributed as follows:

copy 1 - to the CBSA, including all other documentation such as permits;

copy 2 - to the exporter’s “carrier” providing proof that the exports were reported;

copy 3 - to be kept by the exporter as proof that the goods were reported.

Privately Printed Versions of the B13A

86. Privately printed versions of the B13A are no longer required to be forwarded to the CBSA for review and acceptance.

87. A privately printed form must contain all the required information and be in the same format as form B13A, *Export Declaration*, published by the CBSA. In addition, house forms must be bilingual, if they carry the CBSA banner. This is the only acceptable format. Exporters wishing to format and print their own forms should read Appendix E of this Memorandum or visit the CBSA Web site at www.cbsa.gc.ca under Forms and Publications to view the current B13A. It is the exporter’s responsibility to ensure that the B13A presented to the CBSA contains all the required information and is formatted correctly.

88. **Note:** The stamp provided in field 9(a) customs proof of report no. of the B13A falls between 3 ¼ and 3 ½ inches from the top of the form. This field must be set up accurately to accommodate the imprint of this stamp.

89. Failure to comply with the requirements noted above may result in the issuance of an AMPS penalty.

Export Summary Reporting Program

Purpose

90. The export Summary Reporting program was developed to enable “exporters” who meet the criteria identified in the “Regulations” to declare required export data in a single summary report. This report reduces the paper burden on exporters and, at the same time, collects the export data needed to produce comprehensive international trade statistics. It allows authorized exporters to submit a monthly summary of their exports after the goods have been exported.

91. **Note:** Businesses can report their exports using a combination of approved reporting methods. For example, one branch of the company could report exports via Summary Reporting, while another could report via CAED, G7 EDI or on a B13A. Also, a company could report “non-restricted goods” by one method and “restricted goods” by another.

Criteria to Qualify for Summary Reporting

92. Summary Reporting is primarily designed for low-risk goods, rather than for goods subject to export controls. An exporter may be approved to report the exportation of any goods in writing on a monthly basis if:

the goods are bulk or homogeneous; and

the exporter has received written confirmation from customs that the goods qualify as “bulk goods” or “homogeneous goods” and may be reported in accordance with the Summary Reporting program. This confirmation will be provided by the “chief officer of customs” at the regional office of the CBSA responsible for the “export reporting office” from which the majority of the goods will be exported. The exporter must receive this notice before exporting the goods. In addition, where the goods are “restricted goods”, the exporter must have received written confirmation from the appropriate “OGD” responsible for the administration of the act of Parliament under which the exportation of the goods is restricted, that the goods may, under that legislation, be reported in accordance with the rules for Summary Reporting. The exporter must receive this notice before submitting an application to the CSBA. This confirmation must accompany the application to the CBSA.

93. Homogeneous goods that are stowed loose in the hold of a conveyance and are not enclosed in any container such as a box, bale, bag, cask or the like are sometimes described as bulk freight. Specifically, bulk goods are either:

free-flowing articles such as oil, grain, coal, ore and the like, which can be pumped or run through a chute or handled by dumping; or

uniform cargo that stows solidly in bulk and requires mechanical handling for lading and discharging. Bulk or homogeneous goods are considered to be non-processed goods or raw food products. Some processed goods are eligible to be reported via Summary Report, e.g., logs, certain types of frozen foods.

94. Bulk commodities such as lumber, newsprint and coal, which are containerized, would qualify for the Summary Reporting program.

95. Exporters should ensure that they are following the CBSA’s export procedures outlined in D Memoranda, customs notices and bulletins. Non-compliance with these

procedures may result in not being approved for the Summary Reporting program, having Summary Reporting privileges terminated and/or receiving an AMPS penalty.

Goods Subject to Export Control

96. Summary Reporting is not designed for goods subject to export controls. Such items include strategic goods subject to the *Export and Import Permits Act* (EIPA) of International Trade Canada (ITCan). In particular, it covers goods listed in the brochure *Guide to Canada’s Export Controls* that fall under groups 1 to 7 and 5400, 5401, 5402, 5403, 5404 and 5405. This includes goods of U.S. origin, which come under General Export Permit (GEP) 12.

97. However, if the exporter of the restricted goods has been approved under the Summary Reporting program, the permit must be submitted to the CBSA:

at the place stated on the permit; or

if no place is stated, at the export reporting office closest to the place of exit from Canada; and

in accordance with the time frames for reporting under the particular mode of transportation.

98. **Note:** The exporter’s Summary Reporting ID number should be written on the permit to identify the exporter as a participant in the Summary Reporting program.

99. Most goods subject to export controls fall under the jurisdiction of ITCAN. For assistance in determining whether goods are subject to such controls or are covered by a GEP, contact the Export Controls Division at ITCAN or refer to the Web site at www.dfait-maeci.gc.ca/eicb/.

100. For a list of “OGDs” that administer laws that impose restrictions on the export of certain goods, see paragraph 142, Goods Administered by Other Government Departments.

101. **Note:** Exporters of restricted goods who are currently using Summary Reporting must be approved under the rules outlined in this D Memorandum. If not, they will be removed from the program.

Application Process for Export Summary Reporting

102. Exporters or their “customs service providers” may apply to participate in the Summary Reporting program by completing the application form found in Appendix F. The application form must be submitted to the Regional Client Services office in the region where the company keeps its records or nearest to the place from which the majority of the exporter’s goods will be exported. A copy of the proposed Summary Reporting format (see Appendix G for sample formats) should also be included with the application.

103. The Regional Client Services office will:

- (a) review the application form to ensure that it is complete and that the exporter meets the criteria for Summary Reporting; and
- (b) return an incomplete or unsuccessful application and inform the exporter that the application is unsuccessful.

104. Once an application has been approved at the regional level, the region will forward it for further review and filing to the CBSA headquarters (HQ) at:

Export Process
Admissibility Branch
Canada Border Services Agency
15th floor
191 Laurier Avenue West
Ottawa ON K1A 0L8

105. The review will include consultation with the Counter Terrorism and Counter Proliferation Section of the Enforcement Branch. Approval of applications may be withheld if:

- (a) a history of non-compliance with customs regulations exists;
- (b) the goods being exported do not meet the criteria for Summary Reporting, e.g., controlled goods, dual purpose manufactured goods including sophisticated electronic items; or,
- (c) the application is incomplete.

106. If an application sent to Export Process is not accepted, the office will inform the applicant in writing and send a copy to the Regional Client Services.

107. Once the CBSA HQ approves an application, Export Process will forward it to the Export Summary Reporting Program, International Trade Division of Statistics Canada, where the content and the exporter's proposed reporting format will be reviewed. Statistics Canada will then:

- (a) verify that the reporting format is acceptable;
- (b) assign a unique Summary Reporting ID number to the application. This number consists of the letters SUM, followed by four numbers, e.g., SUM 0325;
- (c) notify exporters that they have been approved for Summary Reporting by sending them a letter of authorization, with a copy to Export Process. The letter contains the summary reporter's ID number, which the exporter will record on cargo control documents, bills of lading or commercial invoices;
- (d) notify the exporter of the reporting start date and provide the mailing address for submitting reports; and

(e) update the list of summary reporters and provide it to the CBSA, Export Process each month. Export Process will ensure it is posted on the CBSA internal Web site.

Reporting Process

108. Summary reporters are required to submit a report covering the previous calendar month to Statistics Canada within five business days after the end of the month in which the goods are exported. If there is nothing to report for a particular month, a nil report must still be sent. (For Summary Reporting completion instructions and samples of Summary Reporting formats, see Appendix G.)

109. When a report is not filed or is filed late, Statistics Canada will notify the CBSA. Failure to provide a report or meet the five-day reporting time frame may result in an AMP. For a list of AMPS that apply to Summary Reporting, see Appendix O.

110. When a penalty is issued in relation to a particular summary report not being filed, exporters are still required to submit that report as part of the penalty action.

111. The exporter must ensure that his summary reporter's ID number is provided to the "carrier" or customs service provider (CSP) for notation on the cargo control document, manifest or bill of lading as the proof of report required under the MOU for "MOU participants".

112. CSPs acting on behalf of their clients may report their clients' exports on a monthly basis, provided they file a separate report for each client, showing the client's summary reporter's ID number.

113. Summary reports must be sent to Statistics Canada at:

Export Summary Reporting Program
International Trade Division
Statistics Canada
9th floor
Jean Talon Building
Ottawa ON K1A 0T6
Facsimile: (613) 951-4657 or 1-877-599-2832, or
Email: expdata@statcan.ca

Changes to the Original Summary Reporting Application

114. Exporters are required to notify the Regional Client Services and Statistics Canada in writing of any changes to their company profile such as changes to the Business Number, company name, address, contact person or telephone number.

115. To report additional commodities that were not part of the original Summary Reporting Application, exporters must complete an amended application listing all the commodities they wish to have approved for summary

reporting, and submit as they did with their original application form to the Regional Client Services office. Once the region has approved these additional commodities, the change form is forwarded to HQ for review and approval. HQ will then forward the document to Statistics Canada.

116. It is important that the CBSA be notified of any changes to avoid potential AMPS penalties.

117. A Summary Reporting Application and change form is found in Appendix F.

Termination of Summary Reporting

118. Exporters may terminate their participation in the Summary Reporting program. The CBSA may also remove exporters from the program after due notification.

Termination by the Exporter

119. Exporters wishing to terminate the Summary Reporting program should send written notification to their Regional Client Services of their intention 30 days before the effective date of termination. The Regional Client Services will send a copy of the notification to Statistics Canada at the address provided in the Reporting Process paragraph.

Termination by the CBSA

120. When the CBSA terminates an exporter's summary reporting privilege, the Regional Client Services will inform the exporter in writing of its intention 30 days before the effective date of termination. A copy of a Summary Reporting Termination Notice is found in Appendix I. A copy of the termination notice should also be faxed to Export Process at HQ at (613) 946-0241 and to Statistics Canada at (613) 951-4657 or (877) 599-2832.

Other Information

121. For questions related to the format for Summary Reporting, contact Statistics Canada by telephone at (613) 951-4690 or 1-877-262-0470, or by facsimile at (613) 951-4657 or 1-877-599-2832.

122. For further information on the Summary Reporting program, contact the Automated Customs Information Service (ACIS) at 1-800-461-9999.

EXCHANGE RATES

123. Exporters are required to state the currency and the declared value of the goods on the B13A, *Export Declaration*, in CAED, in the G7 EDI export report and on the Summary Report. To convert currencies or to obtain monthly average exchange rates for Summary Reporting, exporters may use the exchange rate tool on the CBSA's Web site at the Small and Medium-sized Enterprise

Information Centre at www.cbsa.gc.ca/sme or the Bank of Canada Web site at www.bankofcanada.ca/en/exchange.htm.

HOW TO REPORT RESTRICTED GOODS

124. All goods that are controlled, regulated or prohibited by any act of Parliament must be reported, regardless of the value of the goods.

Reporting Restricted Goods to the United States (U.S.)

125. Exporters who export "restricted goods", which include goods under a GEP, to the U.S., must report these goods by providing the CBSA with the required export "permit", as well as any other documents required by the "OGD" that regulates the export of these goods. For information on GEPs, see paragraphs 134-145 under Reporting Goods Under General Export Permits (GEPs).

126. **Reminder:** Permits for softwood lumber destined for the U.S. do not have to be presented to the CBSA. For more information, see paragraphs 24-25.

127. **Reminder:** An "export declaration" is not required for the export of restricted goods to the U.S.

Reporting Restricted Goods to Non-U.S. Destinations

128. Exporters of restricted goods must present or arrange for the presentation of:

- (a) a stamped copy of form B13A, *Export Declaration*, or a paper copy of the electronic export declaration that has already been submitted to the Government of Canada via CAED or G7 EDI Export Reporting; and
- (b) the applicable permit.

129. Exporters may not report restricted goods via Summary Reporting, unless authorized in writing by the "OGD" controlling the permit.

130. The permit number, which includes the GEP number, must be stated in the export permit field of the export declaration.

131. Exporters who report restricted goods using a B13A, *Export Declaration*, will submit one copy to the CBSA. If CBSA customs officers decide to inspect the goods and wish to retain the copy, they must make an additional copy of the B13A for themselves.

132. If restricted goods are reported electronically via CAED or G7 EDI, a paper copy of the export declaration must also be presented to the CBSA. It can be printed from the CAED or G7 EDI Export Reporting software.

133. It is the exporter's responsibility to verify that the goods being exported are restricted.

Reporting Goods Under General Export Permits

134. Exporters may, in certain cases, export restricted goods to eligible destinations under GEPs. In these cases, exporters may self-assess and, if they are confident of their assessment, they can choose not to submit individual export permit applications to ITCan. They must, however, cite the appropriate GEP number in the export permit field on the export declaration. If an export declaration is not required, as in the case of exports to the U.S., the GEP number should be noted on the manifest or other appropriate documentation. For details on how to use and report a GEP, please contact ITCan at the address given below.

135. In 2004, ITCan noted that goods valued at less than CAN \$2,000 and exported under GEP 12 (U.S. origin goods) for consumption in destinations **other than** Cuba, Iran, Libya or North Korea, do not have to be reported to the CBSA by presenting an export declaration. If a permit is required, it must be submitted. Customs Notice N-558 provides information on the GEP12.

136. Goods of U.S. origin (ECL item 5400) and other controlled goods destined for Cuba, Iran, Libya or North Korea must be reported by presenting both a B13A and an individual permit, regardless of the value of the goods.

137. When any goods, regardless of their value, are exported to a country on the Area Control List, the goods must be reported to the CBSA by presenting both an export declaration and a permit.

138. Goods exported under a **GEP, other than GEP 12**, for consumption in destinations, other than those mentioned above, must be reported to the CBSA by presenting an export declaration, **regardless of the value**. Exporters reporting manually via the B13A must submit a copy of the declaration. Exporters using CAED or G7 EDI Export Reporting will report electronically. They will not have to submit a paper copy of the B13A, unless a paper permit has been issued to cover these goods. The CBSA can view these electronic declarations online.

139. In summary, if a paper permit is presented, then a paper copy of the export declaration must also be presented, **Exception: An export declaration is not required for goods exported to the U.S.**

140. The following chart summarizes this information on GEPs.

General Export Permits Reporting Requirements

Values	ECL Item 5400 (U.S. origin, but not otherwise controlled goods) destined for GEP 12 eligible destinations	ECL Item 5400 and other controlled goods destined for Cuba, Iran, Libya, North Korea	GEPs for other ECL-controlled items destined for eligible destinations	GEPs for those ECL-controlled items destined for the U.S.
Less than CAN \$2,000	B13A, <i>Export Declaration</i> not required Permit may be required	B13A, <i>Export Declaration</i> and individual permit required	B13A, <i>Export Declaration</i> required Note: GEP number must be referenced in the permit field of the B13A	B13A, <i>Export Declaration</i> not required Note: GEP number should be cited on the manifest or other appropriate documentation
CAN \$2,000 or more	B13A, <i>Export Declaration</i> required Note: GEP 12 must be referenced in the permit field of the B13A	B13A, <i>Export Declaration</i> and individual permit required	B13A, <i>Export Declaration</i> required Note: GEP number must be referenced in the permit field of the B13A	B13A, <i>Export Declaration</i> not required Note: GEP number should be cited on the manifest or other appropriate documentation

141. ITCan administers the *Export and Import Permits Act*, the legislation that governs the import and export of many of these goods. For information on this act, which includes the Export Control List, the Area Control List, and GEPs, or

for a copy of ITCan's booklet, *A Guide to Canada's Export Controls*, please contact the Export Controls Division of ITCan at:

Export Controls Division
 International Trade Canada
 6th floor
 Tower C
 125 Sussex Drive
 Ottawa ON K1A 0G2
 Telephone: (613) 996 2387 or 1-800-267-8376
 Facsimile: (613) 996 9933
 Email: ECL?@dfait-maeci.gc.ca

For a current list of GEPs, refer to the Web site at
<http://laws.justice.gc.ca/en/E-19/index.html>.

Goods Administered by Other Government Departments

142. “Other government departments” administer laws that impose restrictions on the export of certain goods. These include, but are not limited to:

Agriculture and Agri-Food Canada
 Canadian Wheat Board
 Canadian Nuclear Safety Commission
 Department of Canadian Heritage
 Department of Fisheries and Oceans
 Environment Canada
 Health Canada

143. Exporters whose goods are governed by such OGDs should contact the appropriate department for additional information.

144. Certain prohibited goods, e.g., firearms, military equipment and narcotics, may be exported under controlled conditions.

145. Detailed information on restricted goods may be found in the D19 series of the Memoranda. For example, D19-6-4, *Kimberley Process, Export and Import of Rough Diamonds* contains information concerning controls on the export of rough diamonds. Exports of rough diamonds must be accompanied by a valid Kimberley Process Certificate issued by Natural Resources Canada. The Kimberley Certificate number must be shown in field 2 of the export declaration.

BUSINESS NUMBER

146. The Canadian BN is assigned by the Canada Revenue Agency (CRA) to an “exporter” or “customs service provider” to identify program accounts. To identify exports, the exporter must have an import/export program account, i.e., RM account identifier, activated for exports. A valid BN is mandatory for the completion of all export declarations, which include CAED, G7 EDI Export Report, the paper B13A, and the Summary Report.

Format

147. The BN consists of 15 digits made up of a nine-digit registration number, e.g., 123456789 and a six-character alphanumeric account identifier, e.g., RM0003. The nine-digit registration number identifies the business and remains the same regardless of the number or types of accounts. The RM program identifier identifies the CRA program (in this case the import/export program). An exporter may have more than one account identifier under each CRA program. For example, a company with branches or divisions will have one nine-digit registration number, but may have separate RM account identifiers for each branch or division. The four-digit account number, in this example 0003, identifies a third import/export account for that exporter.

Registration

148. Exporters can obtain a BN with an import/export account by telephoning CRA at 1-800-959-5525 for service in English, or 1-800-959-7775 for service in French. Exporters can also call or visit their local tax services office listed in the government section of the telephone book. Exporters who have a Social Insurance Number can also register online at www.businessregistration.gc.ca.

149. Non-resident exporters can find additional information on acquiring a BN by obtaining a copy of the guide, *Doing Business in Canada – GST/HST Information for Non-Residents* (RC4027). This publication is available on the CRA Web site at www.cra.gc.ca under Forms and Publications and Frequently Requested Publications. Exporters outside Canada may find the telephone number for their country by visiting the tax services offices pages of the CRA Web site at www.cra.gc.ca/E/pub/gp/rc4027/README.html.

150. For additional information on non-residents, see paragraphs 411-418, Record Keeping.

151. Clients who obtained a BN with an import/export account when they were involved with imports only but have subsequently begun to deal with exports, must contact CRA and ask for the RM account identifier to be amended to include exports.

152. **Note:** Customs service providers, who complete export declarations on behalf of exporters, should use the exporter’s BN on the export declarations. Exporters must complete form RC59, *Business Consent Form*, for service providers, so that they can contact the CRA to obtain information on the exporter’s behalf. Further information on the RC59 is available in Customs Notice N-586, which is found on the CBSA Web site.

153. **Note:** Administrative Monetary Penalties are issued against the Business Number (BN) stated on the export declaration.

Required Information

154. 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. – Vancouver Office
Account address:	c/o ABC Customs Brokers 789 Stanley Drive Vancouver BC V3K 7S1

Activating the Business Number

155. Before exporters start to export, they must activate their BN with its account identifier by calling 1-800-959-5525. Exporters must ensure that they use the correct BN and RM account identifier so that they will not be subject to penalties under the AMPS.

156. Customs Notice N-586 reminds exporters that they must obtain a BN, which must be activated in order to carry on export business.

Exceptions to Providing a Business Number on an Export Declaration

157. Emigrants completing their own export declarations for the export of personal or household effects are not required to register and obtain a BN to complete the declaration. This is the only time when a BN is not required on an export declaration. As the electronic methods of reporting by CAED and G7 EDI Export Reporting, require the input of a BN to complete the declaration, an emigrant would be required to report the goods by submitting a paper B13A.

158. **Note:** Export penalties are issued against the BN on the export declaration.

Change in Business Number Information

159. A request to change BN identification information, such as the business name or address, should be forwarded to a local tax services office. To reactivate an import/export account, contact the CRA business enquiries line. Enquiries within North America should be made to 1-800-959-5525, or, from outside North America, to (613) 954-9861.

160. Additional information on the BN may be obtained from Memorandum D17-1-5 or Customs Notice N-586.

CANCELLING AND AMENDING EXPORT DECLARATIONS

161. Sometimes, exporters need to modify information about a shipment that has already been reported and have to submit an amended declaration or cancel an export declaration. Amendments or cancellations to CAED, G7 EDI Export Reporting or form B13A should be submitted as soon as it is apparent that the declaration must be amended or cancelled. The manner in which cancellations or amendments are made will depend on the method used to report the exports.

162. **Note:** In all cases the “point of finality” must be considered. For information on this topic, see paragraphs 172-178 under Point of Finality for Declaring Exports for Enforcement Purposes.

CAED

163. CAED offers an amendment, cancellation, and void feature in the system. Any of these changes to a CAED transaction are to be made electronically through CAED. It should be noted that you cannot undo a voided transmission. For instructions on using these CAED features, the exporter should refer to the CAED User Guide. As the export reporting offices have access to CAED, there would be no requirement for the exporter to forward a paper copy to the export reporting office, unless the goods are restricted. If the exporter cannot transmit his document, he should print a copy of the export declaration, submit it manually at the export reporting office where the goods are expected to leave Canada and have it stamped.

G7 EDI Export Reporting

164. G7 offers an electronic amendment, change and cancel feature. For more instructions, exporters should refer to the G7 EDI Export Reporting Participants’ Requirements Document.

165. **Note:** Changes to a G7 report cannot be made after 180 days. However, a report may be cancelled after

180 days and resubmitted as an original with the changes inserted.

166. If the EDI is down and the exporter cannot transmit, the exporter should submit a paper B13A to the export reporting office. When the system is operational, the exporter should submit the report electronically. The export reporting office should discard the paper B13A after dealing with it. There is no need to send it to Statistics Canada, as an electronic copy will be transmitted, as soon as the system is activated.

Form B13A, Export Declaration

167. To cancel a B13A, *Export Declaration*, a copy of the cancelled transportation document, or, if the goods left Canada and have been returned, a copy of the return transportation document, plus a copy of the original B13A should be taken to the “export reporting office” where the B13A was originally presented. The CBSA will notify Statistics Canada of such cancellations by forwarding the required documents in an SC-2 envelope.

168. If an exporter discovers an error in a B13A, an amended B13A must be submitted to the export reporting office where the goods were originally reported, along with a copy of the original B13A.

169. Amendments to a B13A are to be prepared by the exporter as follows:

(a) at the top of the B13A check the box, Amended. Write the customs proof of report number in a prominent position in the body of the B13A, identifying the export declaration to be amended and the field number(s) to be changed,

e.g., amended B13A for 2005/01/15/ 14:28 401 001301, field #4 consignee information;

(b) if the amended fields pertain to the commodity (origin, description, HS code, quantity or value), the amended declaration is to show “Declared as . . .” followed by the corrected data, “Should be . . .”

e.g., amended B13A #2004/05/30/ 14:28 401 001301, for Item Description and HS Commodity Code, shown in fields #17-18:

Declared as:

“New railway rails, carbon steel, heat treated, 7302.10.30”;

Should be:

“Reroll worn iron railway rails, 7302.10.11”;

(c) for fields that remain unchanged, complete the amended B13A as originally reported. This includes the date of export, unless it is an amended field; and

(d) the signature field in the certification block must reflect the name of the person completing the amended B13A.

170. When reporting via G7 EDI or B13A, the exporter should also ensure that the carrier or freight forwarder is provided with the amended form before the goods are exported. If the changes are discovered after the shipment has been collected by the carrier, the exporter should fax a copy of the amended declaration to an office recommended by the carrier/freight forwarder, e.g., an office of the transport company/freight forwarder or some affiliate, where the carrier/freight forwarder representative could pick it up, before delivering the documents to the CBSA.

Summary Reporting

171. Summary reporters must notify Statistics Canada directly of any cancellations or amendments to their reports. The discovery of errors or omissions in a summary report may be identified by the exporter or by Statistics Canada after it is submitted. An amended report must be submitted within 30 days of the discovery by the exporter or notification by Statistics Canada. Refer to Appendix G for sample formats of summary reports and Appendix H for a sample amendment format.

POINT OF FINALITY FOR DECLARING EXPORTS FOR ENFORCEMENT PURPOSES

172. Enforcement action—in the form of detention, seizure, ascertained forfeiture and/or administrative monetary penalties—may be taken against non-compliant exporters once a point of finality has been reached. The point of finality represents the stage in the exporting process at which the intent to export specific goods from Canada has been demonstrated conclusively. The point of finality is reached for export control under the *Customs Act* when any of the following occurs:

the exporter, the customs service provider or the carrier has presented the CBSA with an export declaration for the goods which, unless the CBSA intervenes, is conclusive. **Note:** This is ultimately the responsibility of the exporter;

the exporter, the customs service provider or the carrier neglects to submit an export declaration within the time frames or other supporting conditions stipulated in the Regulations; or

the conveyance or container on or in which the goods are placed begins its continuous journey out of Canada before an export declaration is made.

173. If the point of finality has not been reached, a CBSA customs officer cannot detain or seize the goods because an infraction has not yet occurred.

174. The point of finality for the *Export and Import Permits Act* (EIPA) is the last time that an exporter could submit an export permit according to the time frames in the Regulations, at either the place of report or the place of exit. For example, a person leaving Canada with the goods in a truck would be beyond the point of finality for the purposes of the EIPA.

175. The CBSA takes the position that when an exporter, carrier or customs service provider submits an export report, an enforcement action can be taken, as soon as a contravention has been detected. The time that this happens will differ in the circumstances, according to the reporting requirements set out in the Regulations.

176. The CBSA must provide exporters with every opportunity to report their goods and otherwise comply under the “Act” and the Regulations before taking any enforcement action. There is no requirement in either the Act or the Regulations to provide the person making the export declaration with the opportunity to make corrections or amendments, before such action is taken.

177. If a revised export declaration has been provided before action is taken against the exporter, the amended declaration will be the information that is reviewed.

178. In the case where the Regulations do not require a report and the CBSA subsequently determines that there should have been a report (because the claimed exemption did not apply), the CBSA would be entitled to act at the point where it was determined that the exemption did not apply and that a report should have been submitted. At that moment, the CBSA would have determined that the Regulations had been contravened.

WHERE TO REPORT EXPORTS

Designated CBSA Offices for Exports

179. Certain CBSA offices have been designated to process the exportation of goods from Canada and are referred to as “export reporting offices”. An export reporting office is any CBSA office that has been designated under the “Act” to receive export reports, examine goods for export, and is open for business at the time the goods are being reported. These offices may be inland, at the border or closest to the “place of exit” from Canada, e.g., Ottawa, Ontario; Lacolle, Quebec; or Fortune, Newfoundland and Labrador. The normal hours of service for export reporting are the same as those for import reporting. However, clients should check with their local office to verify the hours of operation.

180. The goods must be available for inspection, if requested, at the export reporting office where the export documents are submitted.

181. If a CBSA office designated to receive export reports does not have the facility to inspect goods, it must let the

exporter know where to take the goods should an inspection be required. Alternative arrangements will be made at the regional level.

182. A list of CBSA offices designated to deal with exports is found in Appendix K.

Export Reporting Location

183. Under the “Regulations” that came into force in 2005, the reporting location for all exported goods has been changed from the border, or the last place from which the goods leave Canada, to an “export reporting office”.

184. The reporting location has been changed for a number of reasons. Since September 11, 2001, the volume of export reporting at border points had to be redirected to ease the workflow at these busy CBSA offices.

185. Reporting exports inland also allows the exporter to start the clock to meet the new reporting time frames, rather than doing so at the place where the goods leave Canada. This procedure avoids a bottleneck at the place of exit and unnecessary delay in exporting the goods. This is particularly true for goods exported in marine mode.

186. Questions or concerns that the CBSA may have about goods that start their export journey from an inland location can be addressed here, as all the export documents were presented at this place.

187. Examining goods where they are loaded for their continuous journey out of Canada, at the place designated by the CBSA, will usually prove less disruptive and more cost-effective for both clients and the CBSA.

188. The CBSA reserves the right to inspect goods at any point between the place that they are reported and the place that they leave Canada.

Automated Export Reporting

189. Exporters who report their exports electronically using the CAED or G7 EDI Export Reporting methods send their “export declaration” directly from their place of business to the Government of Canada. Both CAED and G7 EDI export reports are considered to have been submitted to both the CBSA “place of report” and the “place of exit”.

190. “Restricted goods”, may be reported at an inland office to meet the reporting time frame(s), by presenting the “permit” and a paper printout of the CAED or G7 EDI export report.

191. Whether or not restricted goods are reported inland to meet the reporting time frame, to meet the requirements of “other government departments”, the exporter must also ensure that a copy of the CAED or G7 EDI export report and the permit are presented at the place stated on the permit. If the office is not named, the documents must be submitted at the export reporting office closest to the place

of exit from which the goods are expected to leave Canada. The goods must also be available for inspection at the office where the export documents are presented.

192. **Note:** A CAED or G7 EDI export report is not required for any goods exported for consumption in the U.S.

193. For detailed information on how to report restricted goods, see paragraphs 124-145.

Reporting Via Paper – Form B13A, *Export Declaration*

194. Exporters who report their exports using form B13A, *Export Declaration*, will submit the export documentation to an “export reporting office” where exports may be reported.

195. “Restricted goods” may be reported at an inland reporting office to meet the reporting time frame(s), by presenting the B13A and the “permit”.

196. Whether or not restricted goods are reported inland to meet the reporting time frame, in order to meet the requirements of “OGDs”, the exporter must also ensure that the B13A and the permit are presented at the place stated on the permit. If the office is not stated, the documents must be submitted at the export reporting office closest to the place of exit from which the goods are expected to leave Canada. The goods must also be available for inspection at the office where the export documents are presented.

197. **Note:** Form B13A is not required for any goods exported for consumption in the U.S., even if they require a permit.

198. For detailed information on how to report restricted goods, see paragraph 133-154.

Reporting Via Summary Reporting

199. Exporters who report their exports using the Summary Reporting program must submit their summary report directly to Statistics Canada at the following address:

Export Summary Reports
International Trade Division
Statistics Canada
9th floor
Jean Talon Building
Ottawa ON K1A 0T6
Telephone: (613) 951-4690 or 1-877-262-0470
Facsimile: (613) 951-4657 or 1-877-599-2832
Email at: expdata@statcan.ca

200. **Note:** Summary Reporting is not normally designed for the export of “restricted goods”. For more information on Summary Reporting, see paragraphs 90-122, Export Summary Reporting Program.

TIME FRAMES FOR EXPORT REPORTING

201. The time frame(s) under which an “exporter” must submit export documents to the CBSA is determined mainly by the mode of transportation by which the goods leave Canada. However, these time frames are considered to be the minimum guideline for reporting exports.

202. Exporters should report their exports as soon as they have the necessary information. Exporters should note that, while the submission of their “export declaration” and/or “permit” may meet the time frames stated in the Regulations, it may be advisable to report earlier, especially if the goods are to be bundled or containerized. When CBSA customs officers need to examine the goods, it is always less costly for exporters if the goods do not need to be unbundled, removed from the container, etc. Reporting as early as possible before the goods are bundled or containerized may avoid this additional expense. It will also ensure that a CBSA examination of the goods will not prevent them from being exported at the intended time.

203. The minimum time frames for reporting exports to the CBSA, as found in section 3 of the Regulations, are:

(a)

(i) goods exported by mail, not less than two hours before the goods are delivered to the post office where the goods will be mailed. The two hours before the goods are mailed means two hours before the goods are delivered to any post office in Canada that accepts mail for export.

(ii) goods exported by vessel, not less than 48 hours before the goods are loaded onto the vessel. When exporters make arrangements with a “carrier” or “customs service provider” to transport goods in marine mode, they are given a booking reference number, which tells them when the goods should be at the carrier’s premises for loading.

(iii) goods exported by aircraft, not less than two hours before the goods are loaded on board the aircraft. Air carriers will inform exporters when the goods should be at their premises for loading and when they will start to load the plane.

(iv) goods exported by rail, not less than two hours before the railcar on which the goods have been loaded is assembled to form part of a train to be exported. Railcars are loaded at different places and then moved to a rail yard where the cars are assembled into a train to begin its journey from Canada. If the rail companies negotiate a different agreement with the CBSA, this reporting procedure could change.

and

(v) goods exported by any other mode of transportation, “immediately before the exportation” of the goods. In the case of goods being exported by highway or any other mode not previously mentioned, they must be reported immediately before being exported, which means before the conveyance that is transporting the goods crosses the border or leaves Canada.

For reporting restricted goods, the CBSA must ensure that the requirements of “other government departments” have been met and that the goods leave Canada. In accordance with section 5 of the Regulations, restricted goods must be reported and made available for inspection either at the place specified on the permit or, if no place is specified, at the place where the goods leave Canada, even if they have been reported inland. The export documents must be presented before the goods are transferred to the outbound carrier for export from Canada.

(b) The following goods constitute an exception to the reporting time frames, regardless of the mode of transportation, and can be reported immediately before they are exported, unless they are considered restricted goods:

live animals, bulk goods, homogeneous goods or time-sensitive goods.

If these goods are considered restricted, they must be reported under the time frames outlined according to the mode of transportation, as outlined in (a) above.

Exporters declaring goods listed under this exception are normally unable to obtain the complete details of the exportation until just before the goods are loaded, as in the case of “time-sensitive goods”, or until after the goods are loaded, as in the case of “bulk goods”.

With regard to “time-sensitive goods”, the concept is to preserve goods that will lose their value within an immediate time frame (e.g., newspapers, exposed film for news broadcasts, etc.) or that may decompose (e.g., fruit, vegetables, frozen or fresh meats, flowers, etc.) or to deliver goods required to meet an inventory control system for production as in just-in-time goods. This includes ships’ stores on international ships and AOG.

Soft drinks, for example, would not qualify as time-sensitive goods, as they can be held for some time before exportation without losing their value.

Sometimes, exporters decide to export goods at the last minute:

- they obtain an order just before a carrier departs; or
- they learn that the carrier has space to carry extra shipments.

Unless these goods qualify under (b) above, the exporter will not be permitted to report immediately before the goods are exported, but must report under the time frames outlined in (a).

204. Each method of export reporting contains information pertaining to the date and time of report. In the case of form B13A, the customs stamp would record the date and time. In the case of reporting electronically via CAED or G7 EDI Export Reporting, the date and time would be recorded automatically and provided on a separate transmission receipt. This transmission receipt is not the proof of report. For details on the format of the proof of report, see paragraphs 304-306.

205. With these new reporting time frames, the CBSA should be acknowledged by its trading partners as doing its share to increase the security of the global trading system by not moving into the world market goods that could be any threat to the international community.

EXAMPLES OF WHERE EXPORTS MUST BE REPORTED AND THE TIME FRAMES UNDER WHICH EXPORTERS MUST REPORT THEIR GOODS

206. Section 3 of the “Regulations” states that all goods, including “restricted goods”, that have to be reported in writing shall be reported at an “export reporting office”. This section of the D20-1-1 provides examples to illustrate where and when an “export declaration” and/or a “permit” must be presented to the CBSA.

207. The examples are categorized by mode of transportation and include the export of both restricted goods and “non-restricted goods”. The time frames for reporting goods are referenced in paragraphs 201-205, Time Frames for Export Reporting. A list of CBSA offices that have been designated to deal with exports is found in Appendix K.

Highway Mode

208. The export of non-restricted goods for consumption in the U.S. does not have to be reported as the information is obtained by Canada under the MOU on the Exchange of Import Data between Canada and the U.S.

209. Non-restricted goods leaving Canada for a non-U.S. destination such as Mexico that require an export declaration must be reported at an export reporting office by submitting an export declaration immediately before the highway carrier crosses the border. If the goods are being transported by an “MOU participant”—in which case the carrier would not have loaded any goods without being given proof that the goods had been reported to the CBSA—the exporter may report at an inland export reporting office rather than at the border.

210. Restricted goods leaving Canada en route to the U.S. by highway carrier must be reported immediately before the exportation of the goods by presenting a permit at the place stated in the permit or, if no place is named, at the export reporting office closest to the place of exit.

211. If restricted goods are moving in transit through the U.S. to a non-U.S. destination, a B13A or a paper copy of the CAED or G7 EDI export report must be presented with the permit immediately before the exportation of the goods.

212. All goods must be available for inspection at the place where the export documents are presented.

Air Mode

213. Any goods that require an export declaration or a permit and are exported by aircraft must be reported no less than two hours before the goods are loaded onto the aircraft.

214. For example, any goods, including restricted goods, leaving Ottawa, Ontario, by aircraft on a continuous movement to Hong Kong, via Vancouver must be reported by presenting the B13A or a copy of the CAED or G7 EDI export report and the permit (if applicable) no less than two hours before the goods are loaded onto the aircraft in Ottawa. In this example, a continuous movement is one in which the goods reach their foreign destination by being transported from Canada on one or more aircraft. This means that the goods were transferred from a domestic flight directly to an aircraft destined for overseas. As such, the goods remained under “customs control” at all times.

215. **Note:** In some cases, not all shipments are immediately transferred to another aircraft directly due to the potential for different aircraft types operating on the various routes. There may be a requirement to repack the shipment into another container compatible with the aircraft operating beyond the point of connection. The goods always remain at the air carrier’s bonded facility under customs control. This is considered a continuous movement.

216. In this example, if the shipment is offloaded in Vancouver, leaves customs control, is placed in a warehouse, and exported at another time to Hong Kong, then the reporting of any goods must take place in Vancouver, not less than two hours before the goods are loaded onto the aircraft in Vancouver.

Rail Mode

217. Any goods requiring an export declaration or a permit and are exported by rail must be reported not less than two hours before the railcar, on which the goods have been loaded, is handed over to the rail carrier to be assembled to form part of a train for export.

218. Non-restricted goods leaving Canada en route to the U.S. do not have to be reported, as the information is

obtained by Canada under the MOU on the Exchange of Import Data between Canada and the U.S.

219. For restricted goods leaving Winnipeg, Manitoba, en route to the U.S. via Emerson, Manitoba, the permit may be presented in Winnipeg to start the clock, not less than two hours before the railcar, on which the goods have been loaded, is handed over to the rail carrier to be assembled to form part of a train for export. However, the permit must also be presented in Emerson before the goods are exported, unless another agreement has been negotiated between the rail companies and the CBSA.

Marine Mode

220. Any goods, including restricted goods, leaving a Canadian port en route to a foreign port will be reported by presenting the B13A or a copy of the CAED or G7 EDI export report and the permit (if applicable) not less than 48 hours before the goods are loaded onto the vessel. The report would be presented at the office closest to the port where the goods are loaded.

221. For restricted goods leaving a Canadian port, en route to the U.S., the permit must be presented and the goods made available for inspection at the place specified on the permit, or, if no place is specified, in Vancouver, 48 hours before the goods are loaded onto the vessel.

222. Some vessels load goods in more than one port. For example, if goods are loaded onto a vessel in Montréal, Quebec, that sails to Halifax, Nova Scotia, those goods, whether restricted or not, would be reported by presenting the export declaration and the permit (if applicable) not less than 48 hours before the goods are loaded onto the vessel in Montréal. The goods loaded in Halifax would be reported by presenting the export declaration and the permit (if applicable) not less than 48 hours before the goods are loaded onto the vessel in Halifax.

Intermodal

223. Sometimes, goods are exported from Canada and the transportation involves more than one type of carrier, i.e., intermodal movements. Intermodal refers to the capacity to go from vessel to train to truck or the like.

224. For non-restricted goods that must be reported in writing, the export declaration is required to be presented at only one export reporting office, most likely the one at which the goods are loaded to start their continuous movement from Canada.

225. Restricted goods may be reported at an inland export reporting office. In this case, the reporting time frame to be honoured involves both modes of transportation.

226. Whether or not restricted goods are reported inland, the permit must be presented before the goods are exported, at the place stated on the permit. If the permit does not

name a place of exit, the permit and the export declaration (if required) must be presented at the export reporting office closest to the place of exit. If the goods have not been reported inland, the documents must be presented to meet the time frame applicable to the mode of transportation by which the goods leave Canada.

227. When more than one mode of transportation is used to export goods, the time frames for reporting in each of these modes apply concurrently. The following summarizes the time frames for reporting any goods that are transported intermodally.

(a) exportation via rail and marine modes. If the goods are reported at the place where they are loaded onto the railcar, they must be reported not less than two hours before the railcar holding the goods is handed over to be assembled into a train. In order to also meet the marine reporting time frame, it must be reported not less than 48 hours before the goods are loaded onto the vessel. The two hours under the rail reporting is part of the 48 hours for the marine reporting. In other words, the clock starts at the same time for both reporting time frames.

If the goods are reported only at the place where they will be loaded onto the vessel, the 48-hour time frame has to be observed before they are loaded.

(b) exportation by two modes of transportation such as air and rail, which have a similar reporting time frame. The reporting time frame to be met will be that of the mode of transportation starting the export movement where the export documents are presented to the CBSA.

(c) exportation via air or rail and highway. In these scenarios, the goods must be reported within the time frame required for the mode of transportation where the export documents are presented.

(d) exportation starting in highway mode followed by another mode. As the movement by truck within Canada could be considered a domestic movement, unless it is moved under "customs control", the shipment would not be reported at an inland export reporting office but at the office where the other mode of transportation starts. If the movement starts with a highway carrier that is under customs control, the report could take place at the beginning of the movement.

228. The following examples represent the most common intermodal movements.

Rail/Marine

229. Any goods leaving Winnipeg, Manitoba, by train en route to Vancouver, British Columbia, to be put aboard a vessel to be delivered for consumption to a non-U.S.

destination may be reported in Winnipeg or Vancouver. The clock starts at the first place of report. The report may be submitted in Winnipeg not less than two hours before the railcar, on which the goods have been loaded, is handed over to the rail carrier to be assembled as part of the train for export. If the goods are reported in Winnipeg, the time frame must also include the time frame for vessel reporting, which is not less than 48 hours before the goods are loaded onto the vessel. The two hours is part of the 48 hours. Alternatively, the goods may be reported in Vancouver, not less than 48 hours before they are loaded onto the vessel.

230. If these are restricted goods, and whether or not they have been reported in Winnipeg to meet the reporting time frames, the permit must also be presented in Vancouver. A copy of the B13A or a paper copy of the CAED or G7 EDI export report must accompany the permit, and the goods must be available for inspection in Vancouver. If the goods were reported in Winnipeg, the export documents must be presented in Vancouver before handing the goods over to the outbound carrier. If the goods and the export documents were not physically reported in Winnipeg, the export documents must be presented in Vancouver not less than 48 hours before they are loaded onto the vessel.

Highway/Marine

231. Any goods leaving Saint John, New Brunswick, by a bonded highway carrier en route to Halifax, Nova Scotia, to be put aboard a vessel to be delivered for consumption to a non-US destination may be reported in Saint John or Halifax.

232. If the goods are reported in Saint John, the report must be submitted before the truck leaves Saint John, and also 48 hours before the goods are loaded onto the vessel in Halifax.

233. If the goods are reported in Halifax, the report must be submitted 48 hours before the goods are loaded onto the vessel.

234. If the goods are restricted and have been reported in Saint John, according to the time frames for reporting, a copy of the permit and the B13A or a paper copy of the CAED or G7 EDI export report must also be presented in Halifax where the goods must be available for inspection. The documents must be submitted in Halifax before the goods are exported from Canada.

Highway/Rail

235. Non-restricted goods leaving Chicoutimi, Quebec, by a bonded highway carrier en route to Montréal, Quebec, where they will be put on board a train bound for a U.S. seaport to be put on board a vessel for delivery and consumption in a non-U.S. destination may be reported in Chicoutimi or Montréal.

236. In either location, the presentation of the export declaration must respect the time frame for rail reporting. This means not less than two hours before the railcar, on which the goods have been loaded, is handed over to the carrier to be assembled into a train for export.

237. If the goods are restricted, and have already been reported in Chicoutimi, a copy of the export declaration and the permit must also be presented in Montréal where the goods must be available for inspection. The documents must be submitted before handing the goods over to the outbound carrier for export from Canada.

238. If the restricted goods were not reported in Chicoutimi, they must be reported in Montréal by submitting a copy of the export declaration and the permit in Montréal where the goods must be available for inspection.

Highway/Air

239. Non-restricted goods leaving Fortune, Newfoundland and Labrador, by a bonded highway carrier en route to St. John's to be put aboard an aircraft bound for delivery and consumption in a non-U.S. destination may be reported in either Fortune or St. John's.

240. In either location, the report must be submitted not less than two hours before the goods are loaded on board the aircraft in St. John's. The goods must be available for inspection where the export documents are presented. If the CBSA at the airport is not available on a 24-hour basis or two hours before the goods are loaded onto the aircraft, the report will have to be presented at a time when the office is open for business.

241. If the goods are restricted, and if they were reported in Fortune, a copy of the B13A or the CAED or G7 EDI export report and the permit must also be presented in St. John's where the goods must be available for inspection. The documents must be submitted before loading the goods onto the aircraft for export from Canada.

MEMORANDUM OF UNDERSTANDING FOR CARRIER REPORTING

242. Under the revised Regulations, "carriers", "customs service providers" and "exporters" must adhere to certain rules with regard to the export of goods from Canada. In an effort to ensure that all goods exported are reported to the Government of Canada, the CBSA is entering into MOUs with carriers and service providers to ensure that they load for export only those goods that the exporter has reported to the CBSA.

243. The MOU is aimed at enhancing the CBSA's ability to prevent the export of unreported goods and contraband. Recognizing that export trade has increased significantly in recent years and that part of the CBSA's mandate is to control the export of "restricted goods", contraband

and goods destined for embargoed countries, the MOU represents a non-binding administrative arrangement between the participant and the CBSA to fulfil certain obligations.

244. Participants in these MOUs include marine, air, rail and highway carriers, as well as customs service providers, which includes consolidators, freight forwarders, agents, brokers and NVOCCs.

MOU Benefits

245. Under the MOU, both the participant and the CBSA receive certain benefits. Some of these benefits include:

- (a) elimination of the undercoverage of exports;
- (b) assuring trading partners that there is nothing on the conveyance carrying the goods that has not been declared to the Canadian Government by the exporters or their customs service providers;
- (c) expediting the movement of goods by carriers/freight forwarders;
- (d) reducing the incidents of AMPS penalties to exporters;
- (e) allowing the carrier to submit cargo reports to the CBSA after the conveyance has left the port; and
- (f) allowing the CBSA to use their resources in a more efficient manner.

Commitments Under the MOU

246. Under the MOU, both the CBSA and the participant are responsible for ensuring that certain commitments are fulfilled.

247. The CBSA commitments include: ensuring that the participant is living up to the MOU agreement, updating the MOU participant with information pertinent to CBSA legislation or procedures; and providing CBSA contact information.

248. The key commitment on the part of the participant is to accept for exportation only those goods that have been reported to the CBSA by the exporter in accordance with the Regulations, and for which the participant can provide to the CBSA written proof that the goods have been reported. If there is no proof of report, the MOU participant will not load the goods. The participant is not required to verify the accuracy of the proof of report provided by the exporter, or to enforce the reporting time frames in the Regulations.

249. Detailed information on the proof of report, as well as the obligations of the MOU participant, are found under paragraphs 304-313.

250. Another commitment of the MOU participant is to provide the exporter directly or indirectly with a transportation document number for each export shipment. This number is a reference number that will allow the carrier to track the shipment. It can take the form of a booking number, manifest number, waybill number or charter party date.

251. In the case of bulk goods, which can be reported just before the goods are exported, the bill of lading is not available to the exporter at the time the goods are loaded. In this case, the exporter will supply the carrier with the booking reference number assigned to the shipment. It is recommended that exporters of bulk goods join the Summary Reporting program, details of which are outlined in paragraphs 90-122.

252. Marine carrier participants will not always have direct contact with exporters or even know who they are. Their contracts of carriage are typically with service providers, who often act on behalf of their client and negotiate the terms of carriage with the marine carrier. Normally the service provider will be able to supply his client with a booking reference number for the shipment that identifies the cargo from the time the booking is made until the exporting carrier assigns a bill of lading.

253. Service providers may also have an agreement with their client, the exporter, to present export declarations and permits to the CBSA on their behalf. For more information on the documents that an exporter must submit to the CBSA, see paragraph 49-50, Export Documents to be Submitted to the CBSA.

MOU Application Process

254. An application to become an MOU participant is available on the CBSA Web site. Once the application is downloaded and completed, it must be faxed to the CBSA at (613) 946-0241.

255. The application requires that certain information be provided. This includes:

- (a) the carrier code assigned to each carrier, which will be used as a reference number for each participant who signs an MOU;
- (b) detailed information on the name and full address of the company, as well as contact numbers in regional locations;
- (c) the type of cargo and mode of transportation used to transport the goods; and
- (d) the name of the secondary carrier(s) using the MOU participant's carrier code.

256. For the MOU application form, see Appendix M.

257. The CBSA will review the application when it is received. If it is accepted, the CBSA will record the information provided and email a copy of the MOU agreement to the participant. The agreement will contain all CBSA regional contacts, which is part of the CBSA commitment in the MOU.

258. The person responsible for signing the agreement on behalf of the company will mail two copies of it to:

Export Process
Commercial Policy Division
Admissibility Branch
Canada Border Services Agency
191 Laurier Avenue West
Ottawa ON K1A 0L8

259. The designated CBSA authority will then sign these copies. One copy will be retained on the CBSA file and the second will be returned to participant as an official copy.

260. The MOU will take effect when the Regulations become law.

Monitoring of Carrier Cargo Reports

261. CBSA regional clerks and/or officers will verify cargo reports supplied by the exporting carriers, according to prescribed time frames by mode, to ensure that the terms and conditions of the MOU are being followed. The CBSA will ensure that the exporting community is adhering to the terms of the MOU. Letters will be sent to delinquent carriers ensuring that corrective action is taken.

262. HQ has prepared standard operating procedures (SOPs) for clerks verifying the cargo reports.

AMPS Penalties

263. AMPS penalties, applicable to carriers, will apply when the carrier cargo reports are not submitted in writing at an export reporting office closest to where the goods are loaded onto the conveyance before exit as outlined in the Regulations. For a list of AMPS export penalties, see Appendix O, Administrative Monetary Penalties.

264. If an MOU carrier is not fulfilling the terms and conditions of the MOU, the CBSA will contact the carrier in writing, and request that corrective action be taken.

265. **Note:** "MOU participants" who do not file their cargo report according to the time frames in subsection 13(2) of the Regulations may be removed from the MOU. The carrier will then be required to report all cargo before export or face AMPS penalties for non-report.

List of MOU Participants

266. CBSA personnel will have access to a list of all MOU participants, which will be provided on the internal CBSA export Web site.

267. To view a sample MOU for carrier reporting, which outlines the commitments of both parties, see Appendix N.

268. For more information on the MOU process, visit the CBSA Web site at:
www.cbsa.gc.ca/E/pub/cm/cn598/cn598-e.html.

CARRIER REPORTING

269. This section on carrier reporting provides information on what the CBSA requires under the “Regulations” with regard to:

- (a) the reporting of the carrier’s conveyance and cargo, whether or not the carrier has signed an MOU with the CBSA;
- (b) the proof of report that is required to be submitted to the carrier; and
- (c) the reporting of goods that are moved in transit.

Carriers

270. A “carrier” is defined in the “Regulations”, in respect of goods that are exported, and means the person, other than the exporter, who transports them from Canada. A person is defined in the *Customs Act* to include an individual, a partnership, a corporation, an association or other organization of any kind. The definition of exporter found in the Regulations includes the reference to the holder of a business number who causes goods to be exported. The phrase ‘cause them to be exported’ is not to be construed as the person involved in the transportation arrangements. Therefore, under this definition, the carrier is not responsible for submitting an export declaration. The definition of carrier links the carrier to shipments of goods being transported from Canada.

271. For the purposes of stating the responsibilities of the carrier under the Regulations, a carrier is not considered to be the exporter. However, a carrier could be a freight forwarder, agent or consolidator. These are “customs service providers”. If the carrier is also acting as a freight forwarder, the reporting obligations of both the carrier and the freight forwarder must be fulfilled. For details on the reporting responsibilities of customs service providers, see paragraphs 337-354, Customs Service Providers Reporting.

Reporting of the Carrier’s “Conveyance”

272. Under section 9 of the Regulations, all carriers, whether or not they have signed an MOU for carrier reporting, must present their conveyance report to the CBSA before the conveyance departs. Depending on the mode of transportation by which the conveyance leaves Canada, the conveyance report should be presented or sent to the closest “export reporting office”:

- (a) marine mode, where goods are loaded at more than one port, at each place of loading;
- (b) rail, where the railcar on which the goods are loaded is assembled to form part of a train for export; and
- (c) other modes of transportation, at the place of exit of the conveyance from Canada.

273. The following conveyances are an exception to this reporting requirement and do not have to be reported:

- (a) an aircraft, which offers regular scheduled flights; and
- (b) a highway conveyance.

274. **Note:** Where a highway conveyance is used to export Canadian goods from Canada, in transit through the U.S. en route to its ultimate Canadian destination, a conveyance report must be submitted to U.S. customs at the first point of entry into the U.S. In addition to the paper report, an electronic report must be made to U.S. customs. Canada and the U.S. have established a two-stop customs process for the documentation and control of in-transit goods. For more information on reporting highway conveyances, see the D3 series Memoranda.

275. Depending on the mode of transportation, the conveyance reports are:

- Air AG1, *General Declaration Outward/Inward*, (for non scheduled air carriers)
- Rail A5, *Train Report*, or electronic train manifest (combination cargo/conveyance report)
- Marine A6, *General Declaration*

276. **Note:** In marine mode, if a carrier submits the A6A, *Freight/Cargo Manifest*, electronically through Advance Commercial Information (ACI), the carrier must also include an electronic copy of the A6, *General Declaration*, at the same time. Sending the A6 electronically with the A6A, in addition to submitting the paper copy of the A6, is required before the exportation takes place.

The Carrier Code

277. A valid carrier code is mandatory for all carrier export reporting. A carrier code is a four-digit code assigned by the CBSA as follows:

- (a) 2000/3000/4000/5000 bonded highway carrier series
- (b) 6000 rail series
- (c) 7000 highway carriers, non-bonded
- (d) 8000 freight forwarders
- (e) 9000 marine

(f) Air mode is a combination of alpha/numeric and a dash, which counts as an alpha.

278. The carrier code forms the prefix of the cargo control number (CCN), which assists the CBSA in identifying both the carrier and shipment, when export documentation is presented at the border.

279. The following is an example of a CCN:



280. For more information or details on how to apply for a carrier code, refer to the D3 series Memoranda.

Reporting the Carrier's Cargo ("Domestic Goods")

281. Under sections 10, 12 and 13 of the Regulations, carriers must comply with specific cargo reporting requirements enforced by the CBSA. There are different requirements for carriers who enter into an MOU for carrier reporting with the CBSA and carriers who do not make such an arrangement.

Cargo of MOU Carriers

282. Carriers who sign an MOU become MOU participants (reference section 13 of the Regulations). Under the MOU, these carriers have the privilege of reporting their cargo under less rigorous time frames.

283. MOU participants are permitted to submit their cargo reports after the goods have left Canada, (reference subsection 13(2) of the Regulations). This is based on the fact that the carrier and the CBSA have signed an MOU for carrier reporting, (reference subsection 13(1) of the Regulations) whereby the carrier has undertaken to transport for export only those goods, which have been reported to the CBSA. In signing the MOU, the CBSA has authorized the carrier in writing to report in this manner.

284. MOU participants have agreed to transport for export only those goods for which the exporter has met or will meet the reporting requirements of the Regulations and the carrier has agreed to provide the CBSA with a cargo report to this effect. In this regard, the exporter or service provider must provide proof to the carrier that the goods have been, or, in the case of goods reported under the Summary Reporting program, will be reported to the CBSA. When goods do not have to be reported, the exporter must inform the carrier that a declaration is not required and explain why. It is preferable that the carrier record this information on the cargo report and in his records. If the proof of report has not been presented, the carrier will not load the goods.

285. **Note:** It is the exporter's responsibility to explain why an export declaration is not required. For a list of goods that do not have to be reported, see either Appendix J, or

paragraphs 30-32 under Goods Not Requiring an Export Declaration to Non-U.S. Destinations.

286. For more information on the proof of report, see paragraphs 304-313.

Advance Commercial Information and Exports

287. Advance Commercial Information (ACI) is a CBSA commercial, electronic reporting process that provides for the advance reporting of conveyance data by the master carrier and cargo data by carriers and freight forwarders within established time frames. Although originally planned to accommodate imports, the process has been expanded to include marine exports. However, export carriers will submit their cargo report after the cargo has left Canada and not in advance as with imports.

288. The electronic reporting of the conveyance and cargo reports for exports in other modes of transportation will be phased in at a later date. Reporting of these documents does not apply to the movement of "domestic goods" to the U.S. In April 2004, Phase 1 was introduced to include electronic conveyance and cargo maps for export reporting by marine carriers. (Accelerated Commercial Release Operation Support System (ACROSS) service options – 703 and 711).

289. Only carriers and customs service providers, who have signed an MOU with the CBSA, can use electronic reporting to report export cargo, as one of the mandatory electronic data elements refers to the exporter's proof of report that must be submitted to the carrier. To participate, carriers and service providers must request an ACI EDI Marine Cargo/Conveyance Reporting Participants' Requirements Document (PRD) from the CBSA's Electronic Commerce Unit (ECU).

290. **Note:** The export data elements are included in the import PRD. Having successfully tested their EDI messages with the ECU, the carrier or service provider can transmit electronically the A6, *General Declaration* data (ACROSS service option 703) and the A6A, *Freight/Cargo Manifest* data (ACROSS service option 711) directly to CBSA within three business days of the vessel's departure. CBSA will forward the electronic data to Statistics Canada.

291. Under section 9 of the Regulations, marine carriers are required to submit a **paper copy** of the A6, *General Declaration* (outward report) to the CBSA before the exportation. This is applicable to all carriers, including those who report electronically. For more information on the submission of the A6, see the D3 series pertaining to marine cargo-export movements.

292. Under sections 10 and 13 of the Regulations, carriers are required to present their cargo report to the CBSA. However, in the case of marine mode, if they submit an electronic A6A, they must also include an electronic copy

of the A6 which enables the CBSA and Statistics Canada to match the two documents.

293. In the electronic A6A, *Freight/Cargo Manifest* for export, under the ANSI protocol, the proof of report is recorded in the Associated Transport Document Number field, (ASSC transDoc Nbr- ATDN). For goods moving in transit, a proof of report number must also be submitted to the carrier. This proof of report is identified as the previous cargo control number (PCCN) and is used to acquit the in-bond cargo control numbers of overland in-transit movements destined for export.

294. In the EDIFACT protocol for marine exportations, the ATDN is used for both the proof of report from the exporter and the PCCN for an in-transit shipment.

295. More information on the MOU is found under paragraphs 242-268, Memorandum of Understanding for Carrier Reporting.

296. For detailed information on electronic reporting, see the CBSA Web site at www.cbsa.gc.ca/import/aci.

Cargo of Non-MOU Carriers

297. Carriers who do not sign an MOU with the CBSA to become "MOU participants" must report their cargo in detail before the exportation of the goods, (reference section 10, *Reporting of Exported Goods Regulations*). While there is no specific hour requirement to report, theoretically it should be a reasonable time before the departure of the conveyance.

298. **Exception:** Highway carriers carrying goods other than in-transit goods do not have to present a cargo report. For more on highway carriers, see paragraphs 302-303, "Cargo Reporting for Highway Carriers". For in-transit movements, see paragraphs 306-311, Proof of Report for In-transit Goods.

299. This cargo report can be submitted either electronically through ACI or by a paper document at the "export reporting office" closest to the place where the goods are loaded onto the conveyance for export.

300. Copies of export declarations and permits do not have to accompany the cargo report, unless the carrier is acting as an intermediary to handle reporting to the CBSA on behalf of the exporter. In this case, the export documents have to be submitted according to the time frames outlined in the Regulations. For information on these time frames, see paragraphs 201-205, Time Frames for Export Reporting.

301. **Note:** Carriers who do not file their cargo report according to the time frame outlined in section 10 of the Regulations may be subject to an AMPS penalty. For details on this penalty, see Appendix O, Administrative Monetary Penalties.

Cargo Reporting for Highway Carriers

302. Under section 12 of the Regulations, a highway carrier transporting goods for export from Canada, which are not part of an in-transit movement, does not have to present a cargo report to the CBSA.

303. However, for any highway carriers (MOU or non MOU), if at the time of exportation an officer has reasonable grounds to suspect that the goods being transported by the carrier are being transported contrary to an act of Parliament, the officer may request that the carrier submit a written cargo report to this export reporting office.

Proof of Report

304. The exporter's proof of report to the carrier will be in the form of any one of the following:

(a) CAED – Licence, authorization and form ID numbers

Licence number – 2 numeric, 1 alpha, 3 numeric digits, e.g., 12X543;

Authorization ID – 2 alpha, 4 numeric digits, e.g., SC1234; and

Form ID – year/month/system generated five-digit sequential transaction number, e.g., 20050300467
e.g., 12X543SC123420050300467;

(b) G7 EDI Export Reporting – Authorization and form ID numbers.

Authorization number – 2 alpha, 4 numeric digits, e.g., SC1234; and

Form ID – year/month/system generated five-digit, sequential transaction number, e.g., 20050300467
e.g., SC123420050300467; or

(c) Summary report – ID number

The letters SUM plus a four-digit number

e.g., SUM0567

(d) B13A, *Export Declaration* Form, – Customs proof of report transaction number

Stamp machine or manual customs stamp:
year/month/day/time-24 hour clock/port number in smaller font/unique, six-digit reference number.

e.g., 2005/03/23/ 13 :00 497 000468.

While it is not the carrier's responsibility to verify that the proof of report number is valid, the carrier should not accept proofs of report that do not follow these formats. For example, for the 23-digit CAED proof of report, the submission of 12X543 would not meet the required format.

It is the exporter's ultimate responsibility to provide the proof of report number to the carrier or service provider. In the case where the sequence of the digits or format is incorrect, if carriers or service providers think an error has been made, they could contact the clients to check for accuracy.

(e) No Declaration Required

Sometimes, exporters do not have to report their exports to the CBSA. Reasons for these exemptions include: goods exported for consumption in the U.S., non-restricted goods valued at less than CAN \$2,000, and diplomatic goods.

For a comprehensive list of exempted goods, see the Memorandum of Understanding for Carrier Reporting, found in Appendix N. The list is also found in Appendix J, Exports that do not have to be reported.

If the goods to be exported are exempt from being reported on an export declaration, the exporter is required to specify to the MOU participant that No Declaration is Required (NDR).

When NDR is stated and to expedite the movement of the shipments, it is preferable that the carrier record sufficient details of the shipment's contents on the cargo report to indicate why a declaration is not required. Alternatively, carriers who wish to eliminate this detail may reference the number that applies to the exemption. This reference number can be obtained from the list of exemptions found in Appendix N, Memorandum of Understanding for Carrier Reporting. For example, item number 1 on the list is: Goods exported for consumption in the U.S.

Thus, the carrier could write on the cargo report either NDR – goods to the U.S. or NDR (1).

Carriers may wish to keep a record of the NDR explanations in their systems.

In addition, the carrier is responsible for marking the exporter's proof of report or NDR on the cargo document, the bills of lading or the air waybills beside the particulars of the shipment. This notation will be completed either manually or as an element in a data set. Otherwise, a separate report summarizing all the required information is acceptable to CBSA but must be presented at the same time as the cargo reports.

305. Carriers reporting on marine ACI will be required to provide the proof of report numbers in the mandatory associated transportation document field.

Proof of Report for In-transit Goods

306. When goods are moved in transit, e.g., U.S. ⇒ Canada ⇒ U.S.; Europe ⇒ Canada ⇒ U.S., (reference section 11 of the Regulations), the exporting carrier must submit a report

in writing before the goods leave Canada. The carrier must provide the cargo control number (CCN) on the export cargo manifest, which would be considered the proof of report. This number records the import movement of the shipment into Canada to the place of exit.

307. If the cargo is re-manifested, the carrier must record this new CCN on the export cargo manifest. The other option is to record this CCN on a separate document providing all cargo and report numbers. This additional report must be submitted with the outbound cargo report, e.g., A6A, *Freight Cargo Manifest*.

308. Customs service providers responsible for making the transportation arrangements for the goods must supply the CCN to the carrier for the export cargo manifest, or, in the case of re-manifested goods, provide the carrier with the new CCN.

309. Carriers reporting in-transit movements on ACI must provide the appropriate CCN in the mandatory fields. For more details on ACI, see paragraphs 287-296, Advance Commercial Information.

310. In the case of in-transit movements, the CCN is cancelled at the port of exit, before the shipment leaves Canada.

311. For more detailed information on the movement of in-transit goods, see the Memoranda D3 series.

Proof of Report for Consolidated Shipments

312. In the case of consolidated shipments presented by the freight forwarders of the customs services providers, each shipment would have a proof of report number or NDR. A list of all the proofs of report would be attached to the waybills or manifests.

313. While carriers or customs service providers are not responsible for enforcing CBSA requirements, it would be helpful to clients if they informed them when the reporting requirements or the time frames for reporting have not been followed or if the appropriate permit had not been submitted to the CBSA. This would avoid the possibility of the exporter being subject to penalty action.

Cargo Reports for Exports

314. Carrier cargo reporting may be paper based or electronic through ACI. At the time of writing of this Memorandum, carrier reporting through ACI applies to marine mode only. Other modes will be added as they become available.

315. Depending on the mode of transportation, the export cargo reports are:

Highway: A8A, *Customs Cargo Control Document*

Air IATA air waybill, master air waybill, consist sheet for couriers that do not use IATA waybills, or A8A, *Customs Cargo Control Document*

Rail A5, *Train Report* or electronic manifest (combination cargo/conveyance report)

Marine A6A, *Freight/Cargo Manifest* or advice note.

316. These cargo reports must list all the cargo, including in-transit goods. Copies of export declarations and permits do not have to accompany this cargo report. If the carrier has signed an MOU with the CBSA, the proof of report number for each shipment must be stated.

Where and When to Present Cargo Reports of MOU Carriers

317. The cargo reports of MOU participants shall be submitted in writing at the appropriate export reporting office, (reference subsection 13(2), *Reporting of Exported Goods Regulations*):

- (a) where the goods are exported by vessel, within three business days after the day on which the vessel departs from the place in Canada where it is loaded;
- (b) where the goods are exported by rail, within one business day after the day on which the railcar on which the goods are loaded is assembled to form part of a train for export; unless some other agreement has been signed by the rail company; or
- (c) where the goods are exported by aircraft, within one business day after the day on which the aircraft departs from the place in Canada where it is loaded.

318. The documents must be submitted to a designated "export reporting office". For the list of designated offices for export reporting, see Appendix K.

319. Cargo transported for export by approved highway carriers does not have to be reported. See paragraphs 302-303, *Cargo Reporting for Highway Carriers* for more details.

320. Cargo moving in transit through Canada to a non-Canadian destination must be reported. For information on the cargo reports of goods moving "in transit through Canada", see paragraphs 306-311, *Proof of Report for In-transit Goods*, or the Memoranda D3 series.

321. In the case of goods transported by an MOU participant, if an officer has reasonable grounds to suspect that the goods are being exported contrary to an act of Parliament, the officer may request to have a written cargo report submitted before the goods leave Canada. This report could include bills of lading. This request, under subsection 13(4) of the Regulations, applies to goods exported by any means of transportation, except highway mode, which is covered under section 12.

322. Even if the MOU participant is requested by an officer to submit this cargo report, the carrier is also required to submit the cargo report specific to the mode of transportation after the cargo leaves Canada in accordance with the time frames outlined in the Regulations for that mode of transportation. This cargo report must be submitted during the regular hours of operation of the appropriate export reporting office.

323. In marine mode, the carrier may submit the A6A electronically through ACI. However, if it is submitted electronically, the carrier must also include an electronic copy of the A6, *General Declaration*, at the same time. This enables Statistics Canada and the CBSA to correlate the documents. Sending the A6 electronically with the A6A is required in addition to submitting the paper copy of the A6 before the exportation takes place.

Vessel Cargo Reports to Statistics Canada

324. Subsection 13(3) of the Regulations states that for goods exported by marine mode, the carrier must also submit the written cargo report, i.e., the A6A, *Freight/Cargo Manifest* report, to the Chief Statistician of Canada within five business days after the end of the month in which the conveyance departs from Canada.

325. The CBSA will continue to submit the A6A to Statistics Canada on behalf of the carriers.

Consolidators and Exports

326. Under section 3 of the Regulations, goods may be reported inland. The consolidator, as a service provider, could submit the paper B13A to CBSA to meet the required reporting time frame.

327. Should the CBSA wish to inspect the goods, this should be carried out at a designated CBSA place for inspection, before the goods are containerized for export. The reporting and inspection inland would eliminate much of the stress, delay and cost involved with destuffing and reloading a container at the place where the goods will leave Canada.

328. In addition, the CBSA reserves the right to inspect the goods at any point in the export movement after they have been reported.

Couriers and Exports

329. Courier or Express delivery services consist of a commercial carrier engaged in scheduled transportation services encompassing the expedited collection, transport and delivery of documents, printed matter, parcels and/or other goods, while tracking the location of, and maintaining control over, such items throughout the supply of the service, excluding goods shipped as mail handled exclusively through the services of a postal authority.

330. Express delivery is not to be confused with ExpressPost, which consists of the transportation services of mail/goods handled exclusively through the services of a postal authority. This may include mail, documents, printed matter, parcels and/or other goods.

331. In order to accommodate the time frames for export reporting in air mode, exporters are permitted to fax their B13A and/or the permit (if applicable) to their courier who will submit it to CBSA for stamping. In this way, the exporter meets the two-hour time frame required for reporting in air mode and the loading of the goods onto the plane is not held up. The courier would submit the original permit with the air waybill to the CBSA the day after. If the courier is acting in the capacity of a customs service provider and submitting the documents on behalf of the exporter, the courier would return a copy of all stamped documents to clients for their records. The courier or freight forwarder may charge an additional fee for this service.

Submitting Exporters' Documents

332. Any carrier in any mode of transportation may enter into an agreement with their exporting clients to submit "export declarations" and "permits" to the CBSA on their behalf. When restricted goods are exported, carriers are not responsible for obtaining a copy of the permit or for ensuring that a permit is presented to the CBSA.

333. Ultimately, the exporter is responsible for ensuring that the documents have been delivered to the CBSA. The exporter will also receive the applicable penalty for not submitting the documents within the required time frame.

334. For other information outlining CBSA requirements and procedures for the reporting of conveyance and cargo documents to the CBSA, see the D3 series Memoranda.

Carrier Copy of the Export Declaration

335. Exporters, who report to the CBSA by submitting a paper B13A, must stamp or obtain three stamped copies of the B13A from an officer/clerk. They will give one to their carrier or freight forwarder, who may retain the document as a record. Alternatively, carriers could record the B13A proof of report number in their records system.

336. For details on the stamping of the B13A, see paragraphs 82-85, Stamping of Form B13A *Export Declaration*.

CUSTOMS SERVICE PROVIDERS REPORTING

337. A "customs service provider" (CSP), in respect of goods that are exported, means a person, including an agent of the exporter, a customs broker or a freight forwarder, that is engaged in providing to the "exporter", customs services relating to the exportation of the goods, other than solely

transporting goods from Canada. This also covers shipping agents and "NVOCCs".

338. For the purposes of the "Regulations", a CSP may also be the "carrier" of the goods. In this case, the responsibilities outlined under paragraphs 269-336, Carrier Reporting, must also be fulfilled.

339. **Reminder:** The definition of an exporter includes a reference to the holder of a BN who causes goods to be exported. The phrase 'cause them to be exported' is not to be construed as the person involved in the transportation arrangements. Therefore, under this definition, the customs service provider is not responsible for submitting an "export declaration".

340. However, if a CSP is acting as the representative of the exporter, the responsibilities for the exporter, outlined throughout this Memorandum, must also be fulfilled. CSPs who prepare the export documentation on behalf of exporters and make the transportation arrangements for the exportation of the goods will be required to provide the exporting carrier with proof that the goods were reported to the CBSA.

341. In the case where a CSP prepares the B13A but does not make the transportation arrangements for the goods, the exporter must present the export declaration to the CBSA for stamping. The exporter would then be responsible for providing this proof of report to the carrier or service provider involved in the next step of the exportation process.

342. CSPs who prepare the export declaration electronically must provide the proof of report to the service provider arranging for the transportation of the shipment or the exporting carrier, depending on the circumstance. As exporters are obliged to keep records for six years, it is the exporters' responsibility to obtain a record of the proofs of report for their files, in case they are audited. As of the date of this Memorandum, CSPs are not required to retain records on behalf of the exporter, but must keep records for three years for other CBSA programs.

343. **Note:** When a CSP prepares the export declaration, the exporter must remember that any penalties resulting from submitting it will be assessed against the owner of the BN. The service provider must confirm with the exporter that the BN on the declaration is correct. If the BN is incorrect, the exporter could receive an AMPS penalty for incorrect information. For more information on the BN, see paragraphs 146-160, Business Number. Exporters may wish to have contractual arrangements in place with their service providers to deal with matters such as penalties.

344. As "MOU participants", CSPs must refuse to load any goods unless proof of report is provided by the service provider or marked on the bill of lading for the individual shipments. In the case of consolidated shipments, the proof

of report must be on the bill of lading applicable to that shipment. The master bill of lading for the actual carrier must contain a list of report numbers covering all the shipments consolidated in the container. Failure to do so will mean that shipments may not be loaded by the exporting carrier.

345. For more on the proof of report, see paragraphs 304-312.

346. This section on customs service providers reporting applies to the responsibility of the CSP as outlined in section 14 of the Regulations, Reporting by a Customs Service Provider.

347. Under the Regulations, CSPs are not required to present any documentation pertaining to the exportation of goods to the CBSA on a regular basis.

348. However, if at any time before the exportation of the goods, the CBSA has reason to suspect that the goods are being exported contrary to an act of Parliament, it may request the CSP to report the goods. In this case, the CSP shall provide a "report in writing" to the requesting "export reporting office" before the goods are exported. This action is deemed necessary if there is suspicion about a particular shipment or if intelligence information has been received. In either event, the CBSA will want to inspect the individual shipment or container.

349. The written report must be in the form of a manifest, and should include pertinent data such as: the place of final destination, the commodity, the exporters' names, the proof of report numbers (in the case of MOU participants), the booking number, container number and vessel name (if marine).

350. While CSPs may not have the cargo manifest (internal document of the exporting carrier) or the bill of lading in their possession, unless they are the exporter's freight forwarder, they would have a house file number of the shipment.

351. **Note:** Where the CSP is also the carrier e.g., cargo consolidator, the carrier would be required to submit an export cargo report as one of the responsibilities required by the carrier.

352. If a CSP fails to abide by the request of the CBSA officer to present a report before export, the goods will be held until a report is presented and an AMPS penalty could be issued to the CSP. A penalty for this situation is being developed and once the penalty is in effect, Appendix O, which contains the AMPS penalties, will be updated.

353. Freight forwarders and other service providers may sign an MOU for carrier reporting with CBSA. There is no requirement to sign an MOU but participation offers benefits. Participation in this MOU is an acknowledgement of the commitment of service providers to ensure that they

are compliant with Canadian export reporting regulations and that they secure the compliance of their clientele to facilitate and expedite export shipments to their mutual benefit.

354. For information on MOUs, see paragraphs 242-268, MOU for Carrier Reporting, or, for a sample MOU, see Appendix N, Memorandum of Understanding.

REVIEW AND PROCESSING OF EXPORT DOCUMENTS BY THE CBSA

355. The CBSA will receive various paper export documents, such as the form B13A, *Export Declaration*, and the export "permit" for review and processing. It will also be able to view the CAED and G7 EDI export reports online.

356. The CBSA should ensure that all mandatory fields of the B13A are completed. If the B13A is not complete, it should apply AMPS penalty C005. If pertinent information, such as a permit in the case of "restricted goods", is missing the CBSA may hold the goods until it has contacted the exporter or "customs service provider" and obtained the information.

357. If the CBSA inspects the goods, it will indicate that this has taken place by completing field 9(b) of the B13A, Goods inspected by customs, and affixing the personal stamp of the CBSA officer who has carried out the inspection. If the exporter has reported electronically and the goods have been inspected, the CBSA will check the appropriate box in the electronic report.

358. When a permit is required, the goods described on the "export declaration" should be the same as those indicated on the permit.

359. For "restricted" goods to the U.S., an export declaration is not required, but a permit must be presented, in accordance with the time frames outlined in paragraphs 201-205, Time Frames for Export Reporting.

360. For a B13A form, see Appendix E. To view the CAED Web site go to www.statcan.ca/english/exports/.

361. After the paper documents have been reviewed, the CBSA will sort them in the following manner:

(a) B13As with a customs proof of report number

The CBSA will ensure that a customs proof of report number that follows the required format is inserted in field 9(a) of the B13A. The number consists of the date and time that the B13A was stamped, the customs office code and a six-digit assigned reference number. A stamp machine that is located in certain CBSA offices can generate the proof of report number. Alternatively, it can be handwritten by a CBSA customs officer in the same format as the machine-generated stamp and recorded in the appropriate

logbook. When the stamp is handwritten, the CBSA officer will also apply the CBSA stamp of that office.

A list of CBSA offices, which have a stamp machine, is found in Appendix L.

(b) B13As without a customs proof of report number or an incorrect number

Form B13A should not be submitted without a customs proof of report number, but, occasionally, exporters may not be aware of the completion requirements for the form and have dropped it in a box at the CBSA office without having the document stamped.

Note: “MOU participants” will not accept shipments without receiving this proof of report number, which is the proof that the exporter has reported to the CBSA.

Any B13A submitted to the CBSA without a customs proof of report number is incomplete. Because the proof of report includes the time that the document was stamped, this B13A is not considered to have met the time frame for export reporting. In this case, the CBSA could apply the following AMPS penalty:

C170 – Exporter failed to report the export of goods on an export declaration within the required time frame for reporting.

(c) B13As with permits attached

The customs proof of report number on the B13A must be validated in accordance with (a) or (b) above.

The CBSA will review the permit to ensure that the information matches that of the attached B13A. If a B13A is not attached and if the goods have not already been exported, the CBSA should request a B13A. Giving an AMPS penalty should also be considered. The goods will not be permitted to leave the country until the B13A is submitted. If the goods have been exported, the CBSA will issue an AMPS penalty. If the goods were reported using CAED or G7 EDI, a paper copy of the export declaration must be attached to the permit. The CBSA will separate the permit from the export declaration.

Note: ITCan has said that electronic export permits will be available in 2005.

In the case of goods exported under a GEP to a non-U.S. destination for consumption, there is no paper copy of a permit. The GEP number should be stated in the export permit/licence no., field 2 of the B13A.

For goods exported under a GEP for consumption in the U.S., a B13A is not required. At the time of writing of this Memorandum, ITCan has not provided any document to include the GEP information that could be presented to the CBSA.

For goods that fall under a GEP, which are exported to non U.S. destinations and are being reported under CAED or G7 EDI, the CBSA can query CAED and the G7 EDI export report through the ACROSS system.

Goods and/or technology under the category of item 5400 (goods of U.S. origin) of the International Trade Canada’s Export Control List and which are destined for Cuba, Iran, Libya or North Korea must be reported by presenting both a B13A and an individual export permit. A reference to this special individual permit should be indicated in field 2, permit/licence no., of the B13A. A copy of the permit must be submitted with the export declaration at both the place of report and the place of exit.

In 2004, ITCan noted that goods valued at less than CAN \$2,000 and exported under GEP 12 for consumption in destinations other than those mentioned above do not have to be reported to the CBSA by presenting an export declaration.

Goods valued at less than CAN \$2,000 and exported under **any other GEP** for consumption in destinations other than those mentioned above must be reported to the CBSA by presenting an export declaration and indicating the GEP number in field 2, permit/licence no., of the B13A.

Goods valued at CAN \$2,000 or more exported under any GEP must be reported. Exporters reporting manually via the paper B13A must submit a copy of the declaration. Exporters using CAED or G7 EDI Export Reporting, will report electronically, but will not have to submit a paper copy of the B13A, as the CBSA can view these declarations electronically.

For other details on GEPs, see paragraphs 134-141, Reporting Goods Under General Export Permits.

Customs Notice N-558, issued March 17, 2004, addresses the topic of GEP 12.

The CBSA will forward the B13As to Statistics Canada. Paper copies of CAED or G7 EDI export reports should not be submitted to Statistics Canada, as the declaration has already been reported electronically.

If restricted goods have been reported at an inland export reporting office, the CBSA will review the documents and carry out an inspection if required, but the Agency is not responsible for forwarding the B13A to Statistics Canada or required to maintain or forward the permit to the appropriate OGD. These duties are carried out by the “export reporting office” closest to the place of exit from which the goods are expected to leave Canada.

When the place of report is specified on the permit, the export documents and goods must be presented only at

that place. On many ITCan permits, the exporter and not ITCan completes the permit application and states where the goods will leave Canada. When the OGD states the place of report on the permit, the export reporting office specified on the permit will process the export documents.

Whether or not restricted goods are reported inland, the exporter must ensure that the B13A or a paper copy of the CAED or G7 EDI report, along with the permit, are presented at the export reporting office that is closest to the place of exit from which the goods are expected to leave Canada, or at the place specified on the permit. If the goods are reported inland, the time frame the exporter must follow is according to the mode of transportation outlined in paragraphs 201-205, Time Frames for Export Reporting.

Restricted goods presented only at the place of exit stated on the permit must be reported under the time frames as stated in paragraphs 201-205, Time Frames for Export Reporting.

With regard to processing permits, certain OGDs that regulate the export of restricted goods want to receive the permit when it is completed or expired. The CBSA office at the place stated on the permit, or at the office located closest to the place of exit that is responsible for receiving these documents will follow the procedures specified by those OGDs and forward the permits to them when required. If the OGD does not wish to receive the permit, the CBSA is not required to maintain a copy on hand.

Under D19-10-3, Appendix D, pertaining to permits which fall under ITCan, the CBSA will return the following validated export permits on a weekly basis to CBSA at HQ:

- (i) export permits with a Group 2 - Munitions ECL Number (2000 series);
- (ii) export permits with multiple ECL Numbers where any Group 2 ECL number is disclosed; and
- (iii) still valid 1988 export permits, with a Group 7 ECL Number.

The CBSA HQ address is:

Counter Terrorism and Counter Proliferation Section
Canada Border Services Agency
18th floor
Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L8

For additional information on permits that fall under OGDs, see the D19 Memoranda.

If enforcement action is contemplated, the CBSA should also make a photocopy of the B13A and permit for its files.

Forwarding of B13As to Statistics Canada

362. Every Friday, the CBSA will forward the B13As to Statistics Canada. This includes air waybills, which may be attached to the B13As, and any paper copies of CAED or G7 EDI export reports. These documents should be sent in postage-paid SC-2 envelopes. If the volume is such that the B13As will be sent in a box rather than envelopes, the CBSA will attach an SC-2 envelope to each box. Each CBSA office is responsible for ordering and maintaining a supply of these envelopes, which may be obtained through regional stores. To replenish regional supplies or in emergencies, Statistics Canada may be contacted directly by facsimile at (613) 951-6823 or 1-888-269-5305 or by email at expdata@statcan.ca.

363. Export reporting offices designated by the International Trade Division of Statistics Canada will forward the B13As in the SC-2 envelopes by Purolator every Friday. Other CBSA offices will forward their B13As by regular mail using SC-2 envelopes.

364. In order for Statistics Canada to produce the most accurate and reliable statistics possible, the CBSA must ensure that they forward the B13As on time, as required. Statistics Canada has only a few days at the end of the month to ensure that all B13As are accounted for in the proper month's statistics.

The CBSA and Carrier Cargo Reports

365. The CBSA should periodically review the carrier cargo reports to ensure that the commitment under the MOU has been upheld, i.e., the proof of report has been stated on the report. For detailed information on the proof of report, see paragraphs 304-313.

366. At marine ports, CBSA clerks should review the carrier cargo reports according to the procedures outlined for marine clerk tasks.

367. Occasionally, a single B13A will cover multiple cargo reports for a shipment that was divided into smaller components leaving the country on separate conveyances. For example, a shipment of goods destined for Mexico is travelling by three different airplanes. The exporter may not have been aware that the shipment would be split and submitted only one B13A to the CBSA.

368. In this case, the original B13A should accompany the first cargo report, while a copy of the original B13A would be attached to later cargo reports. This copy must be provided by the carrier and should state which copy of the total shipment it represents, e.g., copy 2 of 4.

369. **Note:** Form B13A, revised in 2004, has boxes at the top of the form to indicate whether the B13A is the original document, an amended document, void or a copy of the original.

370. In the case where shipments are reported electronically through CAED or G7 EDI Export Reporting, only the proof of report will be stated on the cargo report.

371. **Reminder:** Cargo reports in highway mode do not have to be presented to the CBSA except for goods moving in transit through Canada. For information on in-transit goods, see the D3 series.

372. In the case where a shipment is split and the goods leave Canada on different days, the date of export stated on the B13A must reflect the date that the goods were expected to be exported.

EXAMINATION OF GOODS BY THE CBSA

373. Subsection 99(1)(c) of the *Customs Act* provides for the examination of goods that are to be exported.

374. From time to time, the CBSA needs to examine goods that are to be exported. Exporters are required to report their exports at a designated CBSA office, i.e., an office that has the capacity to receive export reports as well as examine the goods, if required. For a list of these offices, see Appendix K. If any designated CBSA office is unable to examine the goods, it is up to that office to make the necessary arrangements with another port or warehouse (normally a sufferance warehouse or a bonded facility under CBSA control) to have the goods examined.

375. Export examinations may take place at either the CBSA port from which the goods leave Canada or at an approved inland location close to the CBSA port where the goods are reported. The reporting and examination of goods at an inland location reduces potential delays and congestion at the place of exit from Canada.

376. The CBSA officer will review the “export declaration” and other export documentation to assess the risk and determine whether an examination is necessary. If an examination is required, the exporter or the person in control of the goods at the time of the request (normally the freight forwarder or the exporting carrier) will be asked to bring the goods to a customs sufferance warehouse.

377. After the goods have been examined and if they were reported using the paper B13A, officers will record that an examination has taken place, by ticking the appropriate box of the B13A and affixing their CBSA stamp.

378. If the goods have been reported using electronic means via CAED or G7 EDI Export Reporting, the CBSA officer will indicate in the system that the goods were examined. Notification, either on paper or in the electronic system, that the goods have been verified informs CBSA personnel at

the place where the goods are being exported that the goods were or were not examined.

379. The CBSA officer carrying out the examination will determine the degree of customs control required for the goods to continue their journey. The goods may move without any customs control, on a bonded carrier or on a bonded carrier under seal.

380. The examination of the goods inland does not preclude them from being examined at another export reporting office. The CBSA reserves the right to examine goods for export at any time from the moment they are reported to the CBSA, to the time they physically leave Canada.

381. **Note:** In all cases, destuffing for examination purposes is a cost to the exporter.

DETENTION OF EXPORTS

382. The CBSA recognizes that the undue delay of export shipments may have a detrimental effect on the economy of the country, and such delays are not in Canada's interest. At the same time, the impact of inaccurate export trade statistics on the country's economic policy cannot be overemphasized.

383. Canada has an active program to control the export of “strategic goods”. Some shipments may be detained to confirm whether these controls apply to such shipments and if proper permits have been obtained.

384. Export shipments will be detained in the following circumstances:

- (a) for goods subject to export controls, if
 - (i) additional information is required from the exporter and/or a controlling entity to determine if the goods are controlled for export;
 - (ii) the required permit has not been presented;
 - (iii) discrepancies exist between the information provided on the export declaration and the export permit with regard to the description of the goods, quantity and unit of measure, or the destination;
 - (iv) the required permit is not yet effective or has expired; and/or,
- (b) if the provisions of subsection 97.25 (1) (outstanding debt to the Crown) or section 101 (detention of controlled goods) of the “Act” have been directed against an exporter.

385. Detention imposed under paragraph 384.(a) above may be lifted when the CBSA receives:

- (a)
 - (i) written release from the controlling “OGD” or additional information from the exporter;

- (ii) a valid permit;
- (iii) proof that a permit was not required and, therefore that, any liability incurred has been discharged;
- (iv) information clarifying the discrepancy between the export declaration and the permit; and/or,

(b)

- (i) confirmation that the debt has been paid or excused;
- (ii) information satisfying an officer that the goods have been dealt with in accordance with the Act or any other act of Parliament which governs these goods.

386. **Note:** When a penalty is applied against a non-resident exporter and the exporter refuses to pay the penalty, subsequent shipments may be detained until the outstanding penalty is acquitted.

COMPLIANCE VERIFICATION

387. The CBSA is moving to a full risk-management regime and will continue to monitor all parties in the export process through the compliance verification program.

ADMINISTRATIVE MONETARY PENALTY SYSTEM

388. The AMPS is a civil penalty regime designed to encourage compliance with customs legislation. The penalties are intended to be corrective rather than punitive.

389. The initial amount and increments of these monetary penalties were established after giving due consideration to the type, frequency and severity of each infraction. Most penalties are graduated and take the compliance history of the client into consideration.

390. When an exporter infraction is detected, the AMPS penalty is applied against the BN appearing on the export declaration. The BN should be that of the exporter, who is defined under the Regulations as ‘the holder of a BN who exports commercial goods or causes them to be exported’. For more information on the BN, see paragraphs 146-160, Business Number.

391. In the case of penalties applied against a non-resident exporter, if the exporter refuses to pay the penalty, subsequent shipments may be detained until the outstanding penalties are acquitted.

392. When an AMPS penalty is issued against an exporter, the CBSA will make a copy of the B13A (if one was provided), the CAED or G7 EDI export report, and file it in the local office ‘Outstanding Corrections and open an AMPS penalties file’.

393. In the case of penalty action where an “export declaration” is not required, as in the case of permitted goods to the U.S., the penalty would be issued against the holder of the “permit”.

394. New and amended B13As received by the CBSA as a result of sending an AMPS Notice of Penalty Assessment to the client, must be forwarded to Statistics Canada.

395. When a carrier infraction is detected, the AMPS penalty is applied against the carrier code indicated on the appropriate outward cargo report.

396. When an infraction against a CSP is detected, the AMPS penalty can be applied against the BN or the carrier code. If the BN stated on the export declaration is that of the CSP who is acting on behalf of a client, the AMPS penalty will be applied against the CSP.

397. The AMPS penalties applicable to exported goods are listed in Appendix O. For additional information on AMPS penalties, see Memorandum D 22-1-1 or visit the Web site at www.cbsa.gc.ca/export/penalties-e.html.

398. For details on point of finality, see paragraphs 172-178, Point of Finality for Declaring Exports for Enforcement Purposes.

Seizures and Ascertained Forfeitures

399. Most contraventions will be dealt with using AMPS penalties. However, because legislative requirements provide that certain goods may enter or leave Canada only under controlled conditions and some infractions require greater deterrence, seizures and ascertained forfeitures continue to form part of the measures needed to address certain offences.

400. A seizure is a legal action, the result of which calls for certain goods taken from offenders to become the property of the Government of Canada. It is invoked when reasonable grounds exist to conclude legislative requirements pertaining to a suspected infraction call for the goods or the conveyance to be seized or when the goods are deemed to be dangerous or socially unacceptable. Seizures are subject to appeal within 90 days. Nearly all seized goods are ultimately destroyed or otherwise disposed of as prescribed by the Minister.

401. Ascertained forfeiture is the legal process used when seizure would be impractical, impossible, as in the case of goods that have already been exported, or constitute excessive punishment. Used under basically the same conditions as a seizure, an ascertained forfeiture normally results in a monetary penalty equivalent to seizure of the goods. However, the Minister may prescribe a reduced penalty amount under certain circumstances. Like seizures, ascertained forfeitures are subject to a 90-day appeal period. Any outstanding amount not paid on time is subject to interest.

402. **Note:** In both AMPS and seizure action, it will be CBSA's intent to penalize the party responsible for any falsification of information on export documents by applying AMPS C348.

EXPORTS AND FREE TRADE

403. For Canadian exporters doing business under a free trade agreement, a certificate of origin must be completed in order for the importer in the foreign country to be able to claim preferential tariff treatment. One copy of this document should be forwarded to the importer. A second copy should be retained by the exporter.

404. For information on other documents that are required for these exports, see paragraphs 46-50, How to Report Exports.

405. For additional information on free trade agreements, contact the Automated Customs Information Service (ACIS) at 1-800-461-9999, which is a toll free number if dialing within Canada. If calling from outside Canada, ACIS may be contacted by calling (204) 983-3500 or (506) 636-5064.

VOLUNTARY DISCLOSURE

406. Voluntary disclosure encourages clients to come forward and correct deficiencies to comply with their legal obligations. It is aimed at providing clients with an opportunity to correct past omissions, thus rendering themselves compliant. By offering this opportunity to self correct, clients are afforded a greater level of fairness.

407. Exporters are expected to provide complete and accurate reporting of their exports to the CBSA. Once an export report, which could consist of an "export declaration" and/or an export "permit", has been submitted to the CBSA, it is considered that a point of finality has been reached in the reporting process. The report could be given directly to the CBSA by the exporter or through the intermediary of a "customs service provider" before beginning the shipment's movement for export.

408. For detailed information on the point of finality, see paragraphs 172-178, Point of Finality for Declaring Exports for Enforcement Purposes.

409. Exporters who have failed to report exports to the CBSA should contact the local CBSA office to make arrangements to complete and submit the necessary export declarations and/or permits, as soon as they are aware of the oversight. This would include providing the CBSA with a written explanation indicating the reason for the late submission of the documents and the date of the actual export. The CBSA would batch the letter with the export declaration(s) and forward the package to Statistics Canada. This package of export declarations should be sent separately from the regular weekly submissions.

410. For an exporter who is subject to an audit by the CBSA and has been told that the necessary export documentation has not been presented, voluntary disclosure would not be an option as the point of finality would have passed and AMPS could be applicable. For more information on point of finality, see paragraphs 172-178, Point of Finality for Declaring Exports for Enforcement Purposes.

RECORD KEEPING

411. Subsection 97.2 (1) of the *Customs Act* states that every person who exports goods or causes them to be exported shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records with respect to those goods in the manner and for the period that may be prescribed. This includes records, which are kept in either paper or electronic format.

412. In the case of "non-resident exporters", the designation of where the records may be kept is a program arrangement that would be made for each non-resident exporter. It is preferable that all records be held in Canada. The records of non-resident exporters who reside outside the U.S. **must** be held in Canada. If the non-resident has an office in Canada, the records should be held in this office. If the non-resident uses a "customs service provider" in Canada to prepare the export documentation, an agreement could be made with the service provider for the records to be held in this office.

413. For more information on record keeping, see the *Exporters' and Producers' Records Regulations*.

414. Also, under 97.2(1) of the "Act", if an officer requests to see the records, they shall be made available to the officer within the time frame specified by the officer. The person providing the records shall answer any questions that the officer may ask with respect to those records.

Availability of Records for Inspection and Delivery

415. The records referred to in subsection 97.1(2) of the Act shall be kept in such a manner as to enable an officer to obtain or verify any of the export information contained therein, or to perform detailed audits of the records.

416. If the CBSA needs to review the export documents held outside Canada, (which applies to the U.S. only), the Agency would contact the non-resident exporter, arrange to receive the documents and return the documents to the exporter after reviewing them.

Retention Period for Records

417. All exporters are required to retain their records for six years after the end of the calendar year in which the goods are exported. More information on record keeping for

exporters is found in D20-1-5, *Maintenance of Records and Books in Canada by Exporters and Producers*.

Non-Compliance of Record Keeping

418. Persons who fail to keep records for exports or persons who failed to make the records available to the officer within the time frame specified may be subject to an AMPS penalty. For the specifics of those penalties, see Appendix O for a list of the Administrative Monetary Penalties that pertain to exports.

Maintenance of Records by “Carriers” and “Customs Service Providers”

419. Section 22 of the *Customs Act* makes it mandatory for persons who transport or cause goods to be transported into or within Canada, to keep records of their import shipments. The Act will be revised to include the responsibilities of

carriers or customs service providers with regard to record keeping of documents that pertain to the movement of exports. The time frame for the retention of export records would mirror the time frame under the import program, which is three years at present.

420. In addition, under the Regulations, any carriers or customs service providers, who have signed an MOU with the CBSA, will be required to maintain records of the exporters’ proof of report numbers.

421. When changes pertaining to these matters are made to the “Act”, a customs notice will be issued.

ADDITIONAL INFORMATION

422. For other information or clarification on exporting goods from Canada, contact the ACIS line at 1 800-461-9999. If calling the ACIS line from outside Canada, call (204) 983-3500 or (506) 636-5064.

APPENDIX A

THE CANADIAN AUTOMATED EXPORT DECLARATION (CAED)

CAED: a faster, easier way of reporting exports to non-U.S. destinations.

With CAED, a Windows-based software, exporters can complete and submit their export declaration to the Government of Canada from their place of business.

Once registered for CAED, exporters can easily download the software from the CAED Internet site. The software is also available on CD-ROM at no cost.

CAED comes equipped with the harmonized systems (HS) database, extensive online help, and screens that can be saved once the information has been entered. This reporting method is convenient, user-friendly and can be accessed seven days a week, 24 hours a day.

CAED guides exporters through each step of the export declaration and provides various options for transmitting the information to the Government. Once the declaration is complete, it can be sent directly to the Government via the Internet or by email, saving the time and money of having to submit documentation to a CBSA office.

The data that exporters enter is used by both Statistics Canada and the CBSA. This information is fully encrypted and cannot be accessed by anyone else. The Government values the information provided on exports and considers it to be confidential. No commercially sensitive information will be released that can identify individual exporters or reveal any details of their business activities. Other things to keep in mind are:

When reporting permitted goods, exporters need to submit the CAED report electronically. Also, a printed copy of the CAED report must be attached to the permit and submitted to the CBSA, meeting the time frame stated in the *Reporting of Exported Goods Regulations*.

Exporters can use the services of a “customs service provider” to provide necessary export documentation on their behalf. The exporter, however, is ultimately responsible for ensuring that the documentation is correct and that it is received by the CBSA.

Information on CAED software is available on the Internet at:

www.statcan.ca/english/exports/index.htm
www.cbsa.gc.ca/export/documentation-e.html

For more information or to register for CAED, contact:

Export Statistics Liaison Unit
 International Trade Division
 Statistics Canada
 9th floor
 Jean Talon Building
 Tunney's Pasture
 Ottawa ON K1A 0T6

Telephone: (613) 951-6291 or 1-800-257-2434

Facsimile: (613) 951-6823 or 1-888-269-5305

Email: export@statcan.ca

APPENDIX B

CAED APPLICATION FORM



Statistics Canada
Canada Border Services Agency

APPLICATION FOR THE
CANADIAN AUTOMATED EXPORT DECLARATION PROGRAM

FAX 1-888-269-5305 or (613) 951-6823
TELEPHONE 1-800-257-2434

Company Name _____
Subsidiary, plant or location _____

Kindly complete the following for each participating subsidiary, plant or location.

Operating Name (if different than name stated above) _____
Business Number _____ RM _____
Address _____
City _____ Province _____ Postal Code _____
Contact _____ Title _____
Telephone _____ Facsimile _____
E-mail address _____

List the commodities exported by this company or participating subsidiary, plant or location. (Additional pages can be attached, if necessary.)

Commodities	Harmonized System Code - 8 digit if known	Are they subject to Export Control? (Yes/No)

Signature _____	Date _____
------------------------	-------------------

For Government Use Only	
Licence No. _____	Authorization ID _____



APPENDIX C

G7 EDI EXPORT REPORTING APPLICATION FORM



Canada Border Services Agency
Agence des services frontaliers du Canada

APPLICATION FOR G7 ELECTRONIC DATA INTERCHANGE (EDI) EXPORT PROCESS
DEMANDE DE PARTICIPATION AU PROCESSUS D'ÉCHANGE DE DONNÉES INFORMATISÉ (EDI) DES EXPORTATIONS

Application date Date de la demande	Y - A M D - J	Send completed G7 EDI Export application form via fax to Statistics Canada at: Envoyer la demande dûment remplie par télécopieur à Statistique Canada au : 1-888-269-5305 or/ou (613) 951-6823
Company Name - Nom de l'entreprise		Plant or location - Emplacement ou l'usine
Please select the applicable business type(s) - Sélectionnez le(s) genre(s) d'entreprise qui s'applique		
<input type="checkbox"/> Broker Courtier	<input type="checkbox"/> Freight forwarder Transitaire	<input type="checkbox"/> Exporter Exportateur
If the exporter is represented by a Service Provider, the following fields must be completed. Si l'exportateur est représenté par un fournisseur de services, veuillez remplir les champs au dessous.		
Service provider name - Nom du fournisseur de services		Licence no. N° de licence
		Authorization ID ID autorisation

► Please complete for each participating subsidiary, plant or location.
Veuillez remplir la partie de chaque emplacement, filiale ou usine participante.

Operating unit information - L'information appellation commerciale		
Operating name (if different than name stated above) - Appellation commerciale (si différente du nom susmentionné)		Business no. - N° d'entreprise R M
Address - Adresse		City, province/state, country - Ville, province/état, pays
		Postal code/Zip - Code postal/Zip
Contact Name - Nom de personne-ressource		Title - Titre
Telephone no. - N° de téléphone	Fax no. - N° de télécopieur	E-mail address - Adresse électronique

► List the commodities exported by this company or participating plant or location (additional pages may be attached if necessary).
Veuillez énumérer les marchandises exportées par l'entreprise, l'emplacement ou l'usine participante (vous pouvez annexer des pages supplémentaires s'il le faut).

Commodity exported - Marchandises exportées	
COMMODITIES - MARCHANDISES	HS 10 DIGIT CODE (if known) - CODE SH 10 CHIFFRES (si connu)
Authorized signature - Signature autorisée	Date
_____	_____

For government use only - Réservé à l'usage du gouvernement	
Licence no. - N° de licence	Authorization ID - ID autorisation

APPENDIX D**G7 EDI EXPORT REPORTING MEMORANDUM OF UNDERSTANDING****Part 1 – Scope of Agreement**

This document represents an agreement between the Canada Border Services Agency and:

Registered Name of Company: _____
 Head Office Business Address: _____
 City: _____
 Province: _____
 Postal Code: _____
 Place of Transmission
 (if different from above): _____
 City: _____
 Province: _____
 Postal Code: _____
 Primary Contact Person: Name: _____
 Title: _____
 Phone No: _____
 Facsimile : _____
 Licence No. _____
 Authorization ID _____

In order to benefit from the direct transmission privileges extended to EDI users, the above agree to comply with the conditions/requirements briefly outlined in this document.

EDI Primary Contact Person:

(Name of individual responsible for EDI within Company)

Name: _____
 Title: _____
 Phone Number: _____
 Facsimile: _____
 Email Address: _____

EDI Secondary Contact Person:

(Name of individual responsible for EDI within Company)

Name: _____
 Title: _____
 Phone Number: _____
 Facsimile: _____
 Email Address: _____

Are you currently an EDI participant with CBSA? Yes No

Name of software provider: _____

Software used: _____

Processing Information

Message standard and network option:

It is possible for clients to use CADEX, VAN or X.400 communication options.

EDI VAN Network Information

Provide name of EDI Value Added Network supplier and EDI mailbox information.

Name of VAN _____

Mailbox name/ID _____

X.400 Network Information:

Name of X.400 Service _____

X.400 Address _____

Distribution of Documentation

Please indicate the format and distribution method(s) your organization would like to use to receive information/documentation updates in the future.

(Please circle one)

Paper/Mail Disc/Mail

Email /Facsimile

CD ROM

(small information packages only)

Part II –Agreement and Authorization

I _____ of _____
(name printed)(registered company name)

Agree to abide by and meet the established Agency standards and conditions as outlined in the G7 EDI Export Reporting Process Participants Requirements Document. It is understood that in the event our performance does not consistently meet established standards as outlined in the Participants Requirements Document and this paper, our use of the G7 EDI Export Reporting would be suspended. I also declare that all information transmitted will be true, accurate and complete.

Signed: _____ Title: _____

Date: _____

Please send the completed Memorandum of Understanding to:

Electronic Commerce Unit
Major Projects Design and Development
Canada Border Services Agency
15th floor
Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L8

Telephone: 1-888-957-7224

Facsimile: (613) 952-9979

APPENDIX E

FORM B13A, EXPORT DECLARATION AND COMPLETION INSTRUCTIONS

Canada Border Services Agency / Agence des services frontaliers du Canada		EXPORT DECLARATION / DÉCLARATION D'EXPORTATION		PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI)	
<input type="checkbox"/> Original <input type="checkbox"/> Amended - Modifié <input type="checkbox"/> Void - Nul <input type="checkbox"/> Copy - Copie _____ of - de _____		See completion instructions — PLEASE PRINT - Voir la façon de remplir le formulaire — EN LETTRES MOULÉES S.V.P.		Page _____ of - de _____	
1. Business no. / N° d'entreprise		2. Export permit/licence no. (if applicable) - N° du permis/de la licence d'exportation (s'il y a lieu)			
3. Exporter information (includes non-resident) - Renseignements sur l'exportateur (y compris les non-résidents)		Name - Nom			
No. and street - N° et rue		City - Ville		Province/state, country - Province/État, pays	
4. Consignee information - Renseignements sur le destinataire		Name - Nom			
No. and street - N° et rue		City - Ville		Province/state, country - Province/État, pays	
5. Country of final destination - Pays de destination finale		9(a) Customs proof of report no. - N° de la preuve de déclaration des douanes			
6. Name of exporting carrier, freight forwarder, or consolidator - Nom du transporteur, du transitaire ou du groupeur de marchandises à exporter		STAMP TIMBRE			
7. Transportation document no. - N° du document de transport					
8. Mode of transport from place of exit - Mode de transport à partir du bureau de sortie					
<input type="checkbox"/> Highway Routier <input type="checkbox"/> Rail Ferroviaire <input type="checkbox"/> Marine Maritime <input type="checkbox"/> Air Aérien <input type="checkbox"/> Other (specify) Autre (précisez) _____		yyyy/mm/dd, time - 24hr., export reporting office code, reference no. / aaaamm/jj, heure - 24h, code du bureau de déclaration d'exportation, n° de référence		9(b) Goods inspected by customs - Marchandises inspectées par les douanes	
10. Vessel name (if applicable) - Nom du bateau (s'il y a lieu)		11. Date of export (yyyy/mm/dd) - Date d'exportation (aaaa/mm/jj)		FOR CUSTOMS USE ONLY - RÉSERVÉ AUX DOUANES <input type="checkbox"/> Yes / <input type="checkbox"/> Out	
12. No. packages - N° de colis		13. Place of exit - Bureau de sortie			
Kind of packages - Genre de colis		14. Exporter reference no. (if applicable) - N° de référence de l'exportateur (s'il y a lieu)			
Container no. - N° de conteneur		15. Conveyance identification no. (if applicable) - N° d'identification du moyen de transport (s'il y a lieu)			
16. Origin - Origine		17. Item description - Description d'article		18. HS Commodity Code / Code de marchandise du SH	
Country / Pays		Province		19. Qty. & unit of measure / Qté & unité de mesure	
				20. Value F.O.B. place of exit / Valeur f.à.b. bureau de sortie	
21. Currency used for declared value - Devise de la valeur déclarée		22. Gross weight - Poids brut		23. Total value F.O.B. place of exit - Valeur totale f.à.b. bureau de sortie	
24. Freight charges to place of exit, estimated if unknown (included in field 20) - Frais de transport jusqu'au bureau de sortie, estimé si inconnu (compris à la zone 20).		25. If goods are not sold, state reason for export (if applicable). If a lease or rental, state period - Si les marchandises ne sont pas vendues, motivez l'exportation (s'il y a lieu). S'il s'agit d'une location ou d'un bail, précisez la période.			
26. Customs service provider information (if applicable) - Renseignements sur le fournisseur de services douaniers (s'il y a lieu)					
Name - Nom					
No. and street - N° et rue		City - Ville		Province/state, country - Province/État, pays	
Area code and tel. no. / Indicateur régional et n° de tél. () -		Postal/Zip code - Code postal/ZIP			
27. I hereby certify that the information given above and on the continuation sheet(s), if any, is true and complete. / Je certifie que les renseignements inscrits ci-dessus et sur les feuilles supplémentaires, s'il en est, sont exacts et complets.					
Name of person responsible for completion - Nom de la personne responsable de remplir le formulaire.			Company name - Nom de la compagnie		
No. and street - N° et rue		City - Ville		Province/state - Province/État	
Area code and tel. no. / Indicateur régional et n° de tél. () -		Postal/Zip code - Code postal/ZIP		28. Status - Statut	
				<input type="checkbox"/> Exporter / Exportateur <input type="checkbox"/> Other / Autre	
Signature			Date		

B13A (04)

Canada

**EXPORT DECLARATION — CONTINUATION SHEET
DÉCLARATION D'EXPORTATION — FEUILLE SUPPLÉMENTAIRE**

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

1. Business no. N° d'entreprise		R M		Page of - de	
2. Export permit, licence or certificate no. (if applicable) - N° du permis, du certificat ou de la licence d'exportation (s'il y a lieu)			12. Container no. - N° de conteneur		
14. Exporter reference no. (if applicable) - N° de référence de l'exportateur (s'il y a lieu)			15. Conveyance identification no. (if applicable) - N° d'identification du moyen de transport (s'il y a lieu)		
16. Origin - Origine		17. Item description - Description d'article		18. HS Commodity Code Code de marchandise du SH	19. Qty. & unit of measure Qté & unité de mesure
Country Pays	Province				
				22. Gross weight - Poids brut	23. Total value F.O.B. place of exit - Valeur totale f.à.b. bureau de sortie

Information from this declaration will be used for customs control purposes, and may be shared with other government departments to enforce Canadian laws. Details are available in the Treasury Board of Canada publication called Info Source. Info Source is available at public libraries, government public reading rooms, and on the Internet at: <http://infosource.gc.ca>

Les renseignements fournis dans cette déclaration serviront à des fins de contrôle douanier et pourront être partagés avec d'autres ministères afin de faire respecter les lois canadiennes. Vous trouverez des détails à ce sujet dans la publication du Conseil du Trésor du Canada, Info Source. Info Source est disponible dans les bibliothèques publiques, les salles de lecture publiques du gouvernement et sur Internet à <http://infosource.gc.ca>

For information on how to report exports, how to code export commodities or for statistical information, contact:

Export Statistics Liaison Unit
International Trade Division, Statistics Canada
Tel: (613) 951-6291 or 1-800-267-2434
Fax: (613) 951-6823 or 1-888-269-5305
E-Mail: export@statcan.ca

For information on exports refer to D20-1-1 or contact:

Tel: 1-800-461-9999
From outside Canada
Tel: (204) 983-3500 or (506) 636-5064 or
visit the CBSA web site at: www.cbsa.gc.ca

Pour des renseignements sur la façon de déclarer vos exportations, sur la codification des marchandises exportées ou pour des renseignements statistiques, communiquez avec :

Unité de liaison des statistiques sur les exportations,
Division du commerce international, Statistique Canada
Tél. : (613) 951-6291 ou 1-800-267-2434
Télécopieur : (613) 951-6823 ou 1-888-269-5305
Courriel : export@statcan.ca

Pour des renseignements sur les exportations, consultez le D20-1-1 ou communiquez avec :

Tél. : 1-800-959-2036
De l'extérieur du Canada
Tél. : (204) 983-3700 ou (506) 636-5067 ou visitez
le site Web de l'ASFC au : www.asfc.gc.ca

Printed in Canada - Imprimé au Canada

B13A - EXPORT DECLARATION Completion Instructions

PLEASE PRINT. ILLEGIBLE FORMS ARE NOT ACCEPTABLE AND MAY BE SUBJECT TO PENALTY. ALL FIELDS ARE MANDATORY IF APPLICABLE.

Original, amended, void and copy : check the appropriate box to indicate whether the B13A is the original document, has been amended, has been submitted but cancelled, or is a copy of the original document. Copies are required for multiple shipments. For copies, state which copy is represented, ex. copy 2 of 4. If the document is a copy of an amended document, both the "Amended" and "Copy" boxes are to be checked.

Page __ of __: write "Page 1 of 1" if only the first page is submitted. If the first page plus two continuation sheets are submitted, write "Page 1 of 3" on the first page.

Field No.	Explanation
1.	Enter the federal government assigned Business Number (BN), including the six-digit RIM account identifier, of the person or company that exports the goods or causes them to be exported. <i>Note: Administrative Monetary Penalty System penalties will be assessed against the company whose BN appears on the form.</i> To request a BN, visit the Canada Revenue Agency Web site at www.cra-arc.gc.ca/tax/business/topics/bn/menu-e.html or call 1-800-959-5525. Exporters outside of North America can visit the CRA International Tax Services Office Web site at www.cra-arc.gc.ca/contact/tso/international-e.html . An emigrant completing his own export declaration for the export of personal or household effects is not required to provide a BN. Continuation sheet(s) may be included to provide the information found in fields 2, 12, 14-20, 22, and 23.
2.	State the permit, licence or certificate number for goods and technologies subject to export controls. This includes goods and technologies covered under General Export Permits (GEP).
3.	An exporter is defined as the person or company, including a non-resident exporter, that exports the goods or causes them to be exported. Enter the name and complete address of the Canadian or non-resident whose BN appears in field 1. If the BN is that of a customs service provider (CSP) state the name/address of the person or company contracting the CSP.
4.	Enter the full name and address of the ultimate consignee or, if not available, the name and address of the foreign importer.
5.	Show the country of final destination where the goods are to be consumed, further processed or manufactured, as known at the time of export.
6.	Show the name of the carrier that will transport the goods out of Canada or the name of the freight forwarder or consolidator handling the exportation.
7.	Indicate the reference number that the carrier will use to track the shipment (ex. booking number, manifest number, waybill number or file number of the CSP).
8.	Check the box indicating the last mode of transport by which the goods left the country. For the box "Other" specify the mode, ex. pipeline. Goods travelling by truck on an air waybill to a U.S. airport for shipment overseas are considered highway exports.
9.	(a) Stamp the B13A, either manually or by using the stamp machine, at the customs office (an inland office or at the place of exit) where the goods are reported and available for inspection. The stamp must be identical on the three copies of the B13A. Indicate the date and time the B13A was submitted, the export reporting office code and a unique six-digit reference number. (b) If the goods are inspected by customs, the customs officer will affix their stamp in this field and check the "Yes" box.
10.	If the mode of transport is marine, provide the vessel name.
11.	Show the date the goods are expected to be exported.
12.	Show the number and type of packages (ex., 3 drums, 7 skids). For car load, truck load, or container load shipments, show the car, trailer or container number.
13.	State the place of exit through which the goods are expected to leave Canada.
14.	Enter the exporter's internal reference number that can be used to trace the shipment – usually an invoice or purchase order number.

B13A - DÉCLARATION D'EXPORTATION Façon de remplir le formulaire

EN LETTRES MOULÉES S.V.P. LES FORMULAIRES ILLISIBLES NE SONT PAS ACCEPTABLES ET POURRAIENT DONNER LIEU À DES SANCTIONS. TOUS LES CHAMPS SONT OBLIGATOIRES S'IL Y A LIEU.

Document original, modifié, annulé et copie : cochez la case appropriée afin d'indiquer si le B13A est le document original, s'il a été modifié, s'il a été présenté, puis annulé, ou s'il s'agit d'une copie du document original. Des copies sont requises pour les expéditions multiples. Pour les copies, veuillez indiquer ce qu'elles représentent, p. ex. copie 2 de 4. S'il s'agit d'une copie d'un document modifié, les cases intitulées "Modifié" et "Copie" doivent être cochées.

Page __ de __ : écrivez "Page 1 de 1" si seulement la première page est présentée. Si, en plus de la première page, deux feuilles supplémentaires sont présentées, écrivez "Page 1 de 3" sur la première page.

Champ n°	Explication
1.	Inscrivez le numéro d'entreprise (NE) assigné par le gouvernement, y compris l'identificateur de compte RIM de six chiffres, de la personne ou de l'entreprise qui exporte les marchandises ou suscite leur exportation. <i>Note : Toute pénalité en vertu du Régime de sanctions administratives pécuniaires sera imposée à l'endroit de l'entreprise dont le NE apparaît sur le formulaire.</i> Pour obtenir un NE, accédez au site Web de l'Agence du revenu du Canada (ARC) à l'adresse www.cra-arc.gc.ca/tax/business/topics/bn/menu-f.html ou composez le 1-800-959-7775. Les exportateurs à l'extérieur de l'Amérique du Nord peuvent trouver le numéro de téléphone pour leur pays en visitant le site Web du Bureau international des services fiscaux de l'ARC à l'adresse www.cra-arc.gc.ca/contact/tso/international-f.html . Lorsqu'un émigrant remplit sa propre déclaration d'exportation pour signaler les effets personnels ou mobiliers qu'il exporte du pays, il n'a pas besoin de NE. Des feuilles supplémentaires peuvent être incluses pour fournir les renseignements qui correspondent aux champs 2, 12, 14 à 20, 22 et 23.
2.	Indiquez le numéro du permis, du certificat ou de la licence pour les marchandises et technologies assujetties à des contrôles d'exportation. Ceci comprend les marchandises et technologies visées par une licence générale d'exportation (LGE).
3.	Un exportateur s'entend d'une personne ou d'une entreprise, y compris un non-résident, qui exporte des marchandises ou suscite leur exportation. Inscrivez le nom et l'adresse complète de l'exportateur canadien ou non résidant dont le NE apparaît au champ 1. Si le NE est celui d'un fournisseur de services douaniers, indiquez le nom et l'adresse de la personne ou de l'entreprise retenant ses services.
4.	Inscrivez le nom et l'adresse complète du destinataire final ou, si non disponible, le nom et l'adresse de l'importateur étranger.
5.	Indiquez le pays de destination finale où les marchandises doivent être consommées, transformées ou ouvrées davantage, tel que connu au moment de l'exportation.
6.	Indiquez le nom du transporteur qui transportera les marchandises à l'extérieur du Canada ou le nom du transitaire ou du groupeur qui s'occupera de l'exportation.
7.	Indiquez le numéro de référence dont se servira le transporteur afin de retracer l'envoi (p. ex. le numéro de contrat, de manifeste, de connaissance ou de dossier de fournisseur de services douaniers).
8.	Cochez la case indiquant le dernier mode de transport emprunté par les marchandises quittant le pays. Pour la case "autre", veuillez préciser le mode, p. ex. pipeline. Les marchandises transportées par camion jusqu'à un aéroport américain pour une expédition outremer sont considérées comme étant exportées par mode routier.
9.	(a) Le B13A doit être estampillé manuellement ou à l'aide d'un timbre dateur au bureau de douane (à un bureau intérieur ou au bureau de sortie) où les marchandises sont déclarées et disponibles pour inspection. Les timbres apparaissant sur les trois copies du B13A doivent être identiques. Indiquez la date et l'heure de soumission du B13A, le code du bureau de déclaration d'exportation et un numéro de référence unique de six chiffres. (b) Si les marchandises font l'objet d'une inspection, l'agent apposera le timbre des douanes dans ce champ et cochera la case "oui".
10.	Si le mode de transport est maritime, inscrivez le nom du bateau.
11.	Indiquez la date prévue d'exportation.
12.	Indiquez le nombre et le genre de colis (p. ex. : 3 cylindres, 7 palettes). Pour les expéditions en wagon, en camion ou en conteneur, veuillez indiquer le numéro de wagon, de camion ou de conteneur.
13.	Indiquez le bureau de sortie où les marchandises doivent quitter le Canada.
14.	Inscrivez le numéro de référence interne de l'exportateur dont celui-ci peut se servir pour retracer l'expédition – il s'agit normalement d'un numéro de facture ou de commande.

**B13A — EXPORT DECLARATION
Completion Instructions**

**B13A — DÉCLARATION D'EXPORTATION
Façon de remplir le formulaire**

Field No.	Explanation	Champ N°	Explication
15.	If the good being exported from Canada is a conveyance, enter the vehicle identification number (VIN), the hull identification number (HIN) or the serial number of the conveyance. Conveyances for export include vehicles, motorcycles, all terrain vehicles, boats, etc. This does not include the identification number of the transport vehicle used to export the conveyance.	15.	Si la marchandise exportée du Canada est un moyen de transport, inscrivez le numéro d'identification du véhicule (VIN), le numéro d'identification de coque (NIC) ou le numéro de série du moyen de transport. Les moyens de transport pour exportation comprennent les véhicules, les motocyclettes, les véhicules tous terrains, les bateaux, etc. Ceci ne comprend pas le numéro d'identification du véhicule utilisé pour l'exportation du moyen de transport.
16.	If the goods are of Canadian origin, state the province from which the goods were grown, mined or manufactured. If not, state the country. In addition, if the goods are further processed imported goods or are imported goods being exported, state the province from which the goods are exported.	16.	Si les marchandises sont d'origine canadienne, indiquez la province où elles ont été cultivées, minées ou fabriquées. Sinon, veuillez indiquer le pays d'origine. De plus, s'il s'agit de marchandises importées transformées davantage ou s'il s'agit de marchandises importées qui sont exportées, indiquez la province d'où elles sont exportées.
17.	Provide a complete description of the goods in normal trade terms with sufficient detail to verify the declared HS code. General terms such as groceries, meats, dry goods, machinery, parts, prints, etc., will not be accepted. Describe each individual item with a separate classification number on a separate line. If a conveyance is exported, state the VIN, HIN or serial number of the conveyance to be exported.	17.	Fournissez une description complète des marchandises en utilisant une terminologie commerciale normale avec suffisamment de détails pour vérifier le code SH déclaré. Des termes généraux tels que viandes, marchandises sèches, machineries, imprimés, etc. ne seront pas acceptés. Décrivez chaque article portant un numéro de classification distinct sur une ligne distincte. S'il s'agit de l'exportation d'un moyen de transport, indiquez le NIV, le NIC ou le numéro de série du moyen de transport à exporter.
18.	State either the Canadian 8 digit HS export code or the Canadian 10 digit import code from the Customs Tariff. Exporters of chemicals listed in 7003 of the Export Control List should use the 10 digit HS import Code. Exporters can obtain information on the Canadian HS codes by referring to the contact information provided at the bottom of the continuation sheet or by visiting www.statcan.ca/english/traedata/cc/index.htm	18.	Indiquez le numéro du système harmonisé (SH) canadien à 8 chiffres ou le code d'importation à 10 chiffres du Tarif des douanes. Les exportateurs de substances chimiques énumérées sous 7003 de la Liste des marchandises d'exportation contrôlée doivent utiliser le code SH à 10 chiffres. Les exportateurs peuvent obtenir de plus amples informations sur les codes du SH canadien en se référant aux coordonnées de contact fournies au bas de la feuille supplémentaire ou en consultant le : www.statcan.ca/francais/traedata/cc/index_f.htm
19.	For each line, state the quantity and unit of measurement for each item as specified by the Canadian export classification requirements or the import Customs Tariff or the permit. <i>Note: When weight is required, show the net weight not including outer coverings. Use metric measurements, ex. International System of Units (SI).</i>	19.	Pour chaque ligne, indiquez la quantité et l'unité de mesure pour chaque article tel qu'indiqué dans les exigences de la Nomenclature canadienne des exportations, dans le Tarif des douanes pour les importations ou dans la licence. <i>Nota : Lorsqu'un poids est requis, inscrivez le poids net, sans inclure les revêtements extérieurs. Veuillez utiliser des mesures métriques, p. ex. Le Système international d'unités (SI).</i>
20.	State the value of each item on a separate line. This value will include the freight charges, handling, insurance, or similar charges incurred to the place of exit from Canada, minus any discounts entered into prior to exportation, but will exclude these charges from the Canadian place of exit to the foreign destination. If the goods are shipped "no charge", show the value the goods would have been sold for under normal conditions.	20.	Indiquez la valeur de chaque article sur une ligne différente. Cette valeur devra comprendre les frais de transport, de manutention, d'assurance ou tout frais semblable occasionné jusqu'au bureau de sortie du Canada, moins tout rabais accordé avant l'exportation, mais devra exclure ces frais à partir du bureau de sortie du Canada jusqu'à la destination étrangère. Si les marchandises sont expédiées "sans frais", inscrivez la valeur à laquelle les marchandises auraient été vendues dans des conditions normales.
21.	Identify the currency used in fields 20 and 23 (ex., Canadian dollars, U.S. dollars, Japanese yen). If a continuation sheet is required for fields 16-20, fields 22 and 23 should only be completed on the continuation sheet.	21.	Identifiez la devise dont vous vous servez dans les champs 20 et 23 (p. ex. dollars canadiens, dollars américains, yen japonais). Si une feuille supplémentaire est requise pour les champs 16 à 20, les champs 22 et 23 ne doivent être remplis que sur cette feuille.
22.	Show the gross shipping weight.	22.	Indiquez le poids brut de l'envoi.
23.	Enter the total of the values found in field 20.	23.	Indiquez le total des valeurs inscrites au champ 20.
24.	Show the freight charge in Canadian dollars from the place of lading to the place of exit from Canada (estimate the amount if unknown, this includes the use of Incoterms). For example, goods shipped from Edmonton to Vancouver by rail, to be put on a ship for Japan, show the rail costs only. Shipments leaving Toronto by air, show zero if no charges were incurred in getting the goods to the airport.	24.	Indiquez les frais de transport en dollars canadiens du lieu de déchargement au bureau de sortie du Canada (estimez le montant à défaut de connaître ces frais, ceci comprend l'utilisation d'Incoterms). Par exemple, pour des marchandises expédiées d'Edmonton à Vancouver par rail, afin d'être chargées sur un navire à destination du Japon, indiquez seulement le coût du transport ferroviaire. Pour des expéditions partant de Toronto par avion, indiquez zéro si aucun frais n'a été engagé pour transporter les marchandises jusqu'à l'aéroport.
25.	If the goods are not sold, state the reason for the export, (ex., repair and return, lease, transfer of company goods). If the goods have been leased to a person/company in another country, identify the period of the lease or rental agreement.	25.	Si les marchandises ne sont pas vendues, donnez la raison de l'exportation (p. ex. réparation et retour, bail, transfert de marchandises appartenant à l'entreprise). Si les marchandises ont été louées à une personne ou à une entreprise dans un autre pays, indiquez la période visée par le bail ou par la location.
26.	Enter the name, address, and telephone number, including area code of the customs service provider.	26.	Inscrivez le nom, l'adresse et le numéro de téléphone, y compris le code régional du fournisseur de services douaniers.
27.	Show the name, company, address, and telephone number of the person who completed form B13A. The person responsible for the accuracy of the data must sign in this field.	27.	Indiquez le nom, l'entreprise, l'adresse et le numéro de téléphone de la personne qui a rempli le formulaire B13A. La personne responsable de l'exactitude des données doit signer dans ce champ.
28.	Indicate whether the person signing the declaration is the exporter of the goods or another person, i.e. acting on behalf of the exporter such as a customs service provider.	28.	Indiquez si la personne qui signe la déclaration est l'exportateur des marchandises ou une autre personne représentant celui-ci tel un fournisseur de services douaniers, etc.

Revisions to the B13A *Export Declaration*

On November 26, 2004, customs notice N-595 announced the release of the revised form B13A, *Export Declaration*. The new B13A is a four-page back-to-back document composed of a form and completion instructions. New fields were added and some of the content on the form and in the completion instructions was revised. The form has been reformatted and a continuation sheet for additional information has been added. Some of the completion instructions have been revised for clarity.

The new form is available at CBSA offices or may be downloaded from the CBSA Web site at www.cbsa.gc.ca under Publications and Forms. While the new B13A is a fillable form, it is not formatted so that the user can save information.

With the implementation of the revised “Regulations”, it was necessary to revise the form B13A to include changes found in the Regulations. New fields added to reflect these changes are:

Field 9(a) – Customs proof of report number, which provides for the date and time that the declaration was stamped, the export reporting office code and a unique six-digit reference code particular to the goods referenced on the B13A. Exporters are required to submit their export documentation within specific time frames, depending on the mode of transportation used to move the goods. Field 9(a) allows exporters to record the time they submitted the B13A to the CBSA. Under the Canadian Automated Export Declaration, this field is referred to as the place of report.

Field 13 – Place of exit: Exporters of “restricted goods” are required to report their exports by submitting their export documents at the place of exit stated on the permit. If no place is stated on the permit, the export documents may be presented at the CBSA office closest to the place of exit. In the latter case, restricted goods may be reported at an inland export reporting office, in order to start the clock to meet the time frame for reporting.

Field 15 – Conveyance identification number: Exporters who permanently export conveyances are required to report the conveyance identification number, i.e., the vehicle identification number (VIN) of the vehicle, the hull identification number (HIN) of the boat or the serial number of the conveyance that is being exported from Canada.

Field 26 – Customs service provider information: This customs service provider field has been added to aid the CBSA in tracking shipments for verification purposes.

The B13A has also been revised to include:

- i) a check box at the top of the form, indicating whether the declaration is an original, amended, void or a copy;
- ii) a box to indicate how many pages of the B13A are being submitted;
- iii) field 6 - the name of the exporting carrier has been expanded to include the name of the freight forwarder or the consolidator;
- iv) field 7- transportation document number;
- v) field 9(b) - goods inspected by customs: this field allows the CBSA to indicate whether it has inspected the goods;
- vi) field 12 – the number and kind of packages and containers have been combined;
- vii) field 16 – origin: the country/province have been combined into one field;
- viii) field 28 – the status has been revised to exporter/other from owner/agent;
- ix) a continuation sheet is provided for additional information pertaining to the goods being exported, container numbers, conveyance identification numbers, export permit/licence numbers and exporter reference numbers.

All fields are mandatory. However, some may not be applicable. In this case, they do not have to be completed or n/a could be inserted in the field. These fields are:

- i) field 2 – export permit/licence number;
- ii) field 10 – vessel name;
- iii) field 14 – exporter reference number;

- iv) field 15 – conveyance identification number;
- v) field 25 – the reason for export, if the goods are not sold; and
- vi) field 26 – customs service provider information.

The instructions for the B13A explain how each field must be completed. For additional direction on how to complete the form, contact the local CBSA office or the Automated Customs Information Service (ACIS) at 1-800-461-9999.

Value of Goods to Declare

Scenario 1

ABC Company produces goods in Canada. In certain instances, ABC Company sells its goods to ABC Inc., a corporation located in the U.S. and is instructed by ABC Inc. to ship the goods directly to ABC Inc.'s customer in a third country, e.g., Chile. Since ABC Inc. is purchasing the goods from ABC Company for resale to its customer in the third country, the price charged to the ultimate consignee in the third country by ABC Inc. is more than the price charged by ABC Company to ABC Inc.

The non-resident exporter or his agent in the company, which could be the Canadian company, completes the export declaration. The BN must be that of the non-resident. The amount appearing on the export declaration is the price charged to the ultimate consignee. The value includes the freight charges, handling, insurance or similar charges incurred to the point of exit from Canada, minus any discounts agreed upon before exportation, but excludes these charges from the Canadian place of exit to the foreign destination.

Scenario 2

ABC Company produces goods, which it sells and ships to ABC Inc. in the U.S. ABC Inc. acts as the importer of record. After the goods have cleared U.S. customs, some of the goods are consolidated with other goods and then exported from the U.S. to a third country, e.g., Chile. At the time the goods are exported from Canada, ABC Company knows which goods have an ultimate destination outside the U.S.

As these goods are exported from Canada to the U.S., an export declaration is not required. The CBSA receives its export data from the exchange of information with U.S. customs.

APPENDIX F

SUMMARY REPORTING APPLICATION AND CHANGE FORM

Original / Original Amended / Modifié

1. Date (yy/mm/dd) (aa/mm/jj)	2. Region – Région :	3. Summary Reporting Number (for current Summary Reporters only)/ Numéro de déclaration sommaire (pour les déclarants sommaires actuels) : SUM _ _ _ _ _
4.	Business Number – Numéro d’entreprise _ _ _ _ _ RM _ _ _ _ _	
5.	Exporter name and complete address – Nom et adresse complète de l’exportateur Name – Nom _____ Street and number – Rue et numéro _____ City – Ville Province – Province Postal Code – Code postal _____	
6.	Name of person completing the summary report Title – Titre Nom de la personne complétant la déclaration sommaire _____ Phone Number Fax Number Email Address Numéro de téléphone Numéro de télécopieur Adresse courriel _____	

7.	<p>Complete description of the goods to be reported, stated in normal trade terms as well as commodity description of goods. (Canadian eight-digit harmonized system (HS) export code or Canadian 10-digit import code from the <i>Customs Tariff</i>. Provide additional sheets if required)</p> <p>Description complète des marchandises déclarées, en termes commerciaux généraux, ainsi qu'appellation de marchandises. (Code d'exportation canadien à 8 chiffres du système harmonisé (SH) ou code d'importation à 10 chiffres du <i>Tarif des douanes</i> – inclure des feuilles additionnelles si nécessaire)</p>
8.	<p>Is the estimated average value of each shipment over CAN \$2,000?</p> <p>La valeur estimative moyenne de chaque envoi dépasse-t-elle 2 000 \$ CAN?</p> <p>Yes / Oui ___ No / Non ___</p>
9.	<p>Are any of the goods that your company exports subject to export controls? If yes, provide a description of the goods, and indicate what company/branch etc. is exporting them.</p> <p>Certaines des marchandises exportées par votre compagnie sont-elles assujetties à des contrôles à l'exportation? Si oui, fournir une description des marchandises et indiquer quelle compagnie / succursale les exportent.</p>
10.	<p>Final mode of transportation by which the goods are transported out of Canada (Indicate modes of transportation applicable)</p> <p>Mode de transport final par lequel les marchandises sont transportées à l'extérieur du Canada (Indiquer les modes de transport applicables)</p> <p>Marine / Maritime ___ Rail / Ferroviaire ___ Air / Aérien ___ Highway / Routier ___</p>
11.	<p>Name of main carrier that transports the goods out of Canada /</p> <p>Nom du principal transporteur transportant les marchandises à l'extérieur du Canada</p>
12.	<p>Country(s) of final destination of the goods / Pays de destination finale des marchandises</p>

13.	<p>Place of exit of the goods from Canada (Indicate your expected places of exit) / Lieu de sortie des marchandises du Canada (Indiquer les lieux de sortie prévus)</p>
14.	<p>Does your company report exports by any other method? If yes, which ones? (Indicate all that apply) Votre compagnie déclare-t-elle d'une autre manière ses exportations? Si oui, lesquelles? (Indiquer les méthodes pertinentes)</p> <p>B13A Export Declaration ___ CAED / DECA ___ G7 EDI Reporting___</p>
15.	<p>The following branches of the company will be included in this report. (Indicate all that apply) / Les succursales suivantes de la compagnie feront partie du présent rapport. (Indiquer toutes les succursales comprises)</p>
16.	<p>Has your company received any customs penalties? Votre compagnie a-t-elle déjà fait l'objet de sanctions douanières?</p> <p>Yes / Oui ___ No / Non ___</p>
17.	<p>IMPORTANT INFORMATION</p> <ul style="list-style-type: none"> • Summary Reporting is not to be used to report the export of goods subject to permits, licences or certificates, unless the department controlling the commodity gives written permission to the exporter. This written permission from the government department issuing the permit, licence or certificate must be included with this application. Please note that any applicable permits, certificates or licences must still be presented to customs at the place stated on the permit. If no place is stated, then the permit, licence or certificate must be presented at the export reporting office closest to the place of exit of the goods from Canada. • If this application does not apply to the entire company or corporation, the additional division(s) or subsidiaries must apply for a separate Summary Report number. These division(s) or subsidiaries must have a valid Business Number in order to apply. • Please attach a sample report following the summary format prescribed in Memorandum D20-1-1, <i>Export Reporting</i>. • If goods are not exported within a particular month, a NIL report must be submitted to Statistics Canada. The report must be submitted before the fifth working day of the following month. • Failure to submit summary reports before the fifth working day of the month following the month in which the goods are exported or failure to submit true, accurate and complete reports will result in administrative monetary penalties. • Non-compliance with Summary Reporting requirements will result in termination from the program.

	<p>INFORMATION IMPORTANTE</p> <ul style="list-style-type: none"> • La Déclaration sommaire ne doit pas servir à déclarer des marchandises assujetties à un permis, une licence ou un certificat à moins que le ministère responsable de la réglementation des marchandises accorde une permission écrite à l'exportateur. Cette permission écrite de la part du ministère émettant le permis, la licence ou le certificat doit être soumise avec la présente demande. Il est à noter que tout permis, certificat ou licence applicable doit quand-même être présenté aux douanes à l'endroit stipulé sur le permis. Si aucun endroit n'est indiqué, le permis, la licence ou le certificat doit être présenté au bureau de déclaration d'exportation le plus près du point où les marchandises doivent quitter le Canada. • Si la présente demande ne s'applique pas à la compagnie ou à la corporation tout entière, les divisions ou filiales additionnelles doivent faire demande pour un numéro de Déclaration sommaire distinct. Ces divisions ou filiales doivent posséder un Numéro d'entreprise valide afin de soumettre leurs demandes. • Prière d'inclure un échantillon de déclaration selon le format sommaire prescrit par le Mémoire D20-1-1, <i>Déclaration d'exportation</i>. • Si les marchandises ne sont pas exportées pour un mois en particulier, une déclaration « néant » doit être soumise à Statistique Canada. Celle-ci doit être présentée avant le cinquième jour ouvrable du mois suivant. • Toute omission de soumettre une Déclaration sommaire avant le cinquième jour ouvrable du mois suivant le mois où les marchandises sont exportées ou de soumettre une déclaration véridique, exacte et complète entraînera l'imposition de sanctions administratives pécuniaires. • La non observation des exigences en matière de déclaration sommaire entraînera l'annulation de la participation au programme.
18.	<p>Name of Company President, Vice-President or Chief Financial Officer (please print) Nom du président, du vice-président ou du directeur des finances de la compagnie, (en caractères d'imprimerie s.v.p.)</p> <p>_____</p> <p>City, Province - Ville, Province Postal Code - Code postal</p> <p>_____</p> <p>Date (yy/mm/dd) (aa/mm/jj) Signature</p> <p>_____</p>
19.	<p>Name of Applicant (please print) Date (yy/mm/dd) (aa/mm/jj) Nom du demandeur (en caractères d'imprimerie s.v.p.)</p> <p>_____</p> <p>City, Province - Ville, Province Postal Code - Code postal Signature</p> <p>_____</p>
20.	<p>FOR CBSA USE ONLY / POUR UTILISATION DE L'ASFC SEULEMENT</p> <p>Recommended by/Recommandé par :</p> <p>Name of Regional Officer (please print) Date (yy/mm/dd) (aa/mm/jj) Signature Nom de l'agent régional (en caractères d'imprimerie s.v.p.)</p> <p>_____</p> <p>Regional Office (name and office code) Bureau régional (nom et code de bureau)</p> <p>_____</p>

Send completed Summary Reporting application form with an example of the reporting format to be used to your Regional Client Services Office. The address may be obtained by contacting your local CBSA office.

Faire parvenir le Formulaire de demande pour déclaration sommaire rempli, accompagné d'un exemplaire du format de rapport proposé, au bureau régional des Services à la clientèle des douanes. L'adresse peut être obtenue en communiquant avec votre bureau local de l'ASFC.

APPENDIX G

SUMMARY REPORTING FORMATS

Format

Data Required on the Summary Report:

1. The header must include:
 - the title Summary Report of Non-US Exports;
 - an “attention line” to International Trade Division, Statistics Canada;
 - the Summary ID number;
 - exporter's name;
 - exporter’s Business Number;
 - contact person, address, telephone, fax and email address of contact person; and,
 - the month covered.
2. A line number for each line
3. The country of final destination
4. The HS commodity code
5. A sufficiently detailed description of the goods to permit HS number verification, if required.
6. The quantity and metric unit of measure
7. The value of the goods – This value will include the handling, insurance or similar charges incurred to the point of exit from Canada, minus any discounts entered into before exportation, but will exclude these charges from the point of exit in Canada to the foreign destination. If the goods are shipped “no charge”, show the value the goods would have been sold for under normal conditions. Use U.S. or Canadian dollars, – one type of currency per report only. **Note:** Do not include any freight charges.
8. Freight charges – Show the freight charge in Canadian or U.S. dollars from the place of lading to the point of exit from Canada (exclude any insurance, discounts or similar charges). If not available, please estimate.
9. Mode of transportation – This is the means of transport used to carry the goods out of Canada (air, rail, marine, highway).
10. Vessel name, if the mode of transport is marine.
11. Country of origin of the goods – Goods exported from Canada in substantially the same condition they were imported for consumption must have their country of origin shown in the field provided to declare the country of origin of the goods.
12. Province of origin – Province where the goods are grown, mined or manufactured. In cases where a shipment contains items originating from various provinces, the specifics relating to each province have to be reported on separate lines. Estimates of the breakdown are to be provided as required. If the goods were imported into Canada and are being exported in the same condition, indicate the province from which the goods are exported.
13. Place of exit – The customs office where the goods are expected to leave Canada.
14. Containerized (Cntr) Yes/No – Indicate whether the goods are containerized or not. If, by the value of the goods most are containerized, show containerized.

Supplementary Information

At the end of the report show:

1. The total of the value column.
2. The total of the freight column.
3. The total number of shipments.
4. The total gross shipping weight.

Note: Brokers or agents filing summary reports on behalf of several exporters must complete a separate report for each exporter.

Specimen of a Summary Report

This specimen illustrates the method to be used when summarizing a month's worth of exports using a summary report. The following information is assumed for the purpose of illustrating the recapitulation of data:

1. Country of final destination - 3 (Brazil, Egypt and France,)
2. HS commodity code - 3 (2505.10.00, 2516.21.00, and 2517.00.00)
3. Mode of transport - 1 (marine)
4. Country of origin - 1 (Canada)
5. Province of origin - 2 (Quebec and New Brunswick)
6. Place of exit - 3 (Vancouver, Toronto, and Halifax)

As a change in each data element necessitates a new detail line, each element acts as a multiplier. In other words, the potential maximum number of lines for specimen 1 is:

Data element - $(1) \times (2) \times (3) \times (4) \times (5) \times (6)$

Multiplier – $3 \times 3 \times 1 \times 1 \times 2 \times 3 = 54$ lines.

Note that the maximum number of lines is not normally required. This is because some combinations of data elements are either not possible or simply did not take place. For example, Pearson Airport would not be a possible place of exit for a line showing goods exported by highway. Also, it could happen that all goods originating in one province would come under a single HS commodity code. Because of such situations, the actual number of detail lines for the specimen will often be less than the potential maximum, and the same will hold true when you complete actual summaries.

Turning now to Sample Report 1, the first line regroups all the shipments of silica sand shipped by marine mode to Brazil from Vancouver. Line 2 includes all shipments of crude sandstone shipped from Toronto to Egypt. Line, line 3 shows all shipments of the same commodity destined for France, exiting Canada via Toronto, (note that had the shipments been destined for Egypt, it would still have been necessary for Line 3 to be generated because the goods originated in New Brunswick, not Quebec). Lines 4 and 5 cover gravel shipments that could have been reported on a single line, had some shipments not gone to France while others went to Brazil.

Each line covers any number of shipments. As an example, line 2 might cover a single shipment while line 1 could cover hundreds. Each line, in effect, is a summary of all the shipments exported during the reporting period that share common data in the six data elements specified above.

Sample Report 1

Attention: International Trade Division, Statistics Canada

Summary ID Number: SUM9999

ABC Company

Business Number: 123456789RM0001

Contact: Jane Doe
 123 Apple Street
 Ottawa, ON K1A 1T2
 Telephone: (613) 123-4567
 Facsimile: (613) 123-4576
 Email: mayjune@renew.ca

Reporting Period: June 1, 2003 to June 30, 2003

2. Line#	3. Country of Final Destination	4. HS Commodity Code	5. Item Description	6. Quantity (unit of measure)	7. Value	8. Freight Charges (currency)	9. Mode of Transportation	10. Vessel Name(s)	11. Country of Origin of Goods	12. Province of Origin	13. Point of Exit	14. Cntr* Yes/No
1	Brazil	2505.10.00	Silica Sand used in foundries	2000 TNE	323,467 US	27,068 US	Marine	Pegasus	Canada	Québec	Vancouver	No
2	Egypt	2516.21.00	Sandstone, crude	7000 TNE	2,192,000 US	No freight	Marine	Atlantis	Canada	N.B.	Toronto	Yes
3	France	2516.21.00	Sandstone, crude	5500 TNE	1,628,000 US	187,000 US	Marine	Atlantis	Canada	Quebec	Toronto	No
4	France	2517.10.00	Gravel	1250 TNE	1,736,993 US	152,999 US	Marine	Atlantis	Canada	Quebec	Halifax	No
5	Brazil	2517.10.00	Gravel	2500 TNE	6,514,709 US	310,006 US	Marine	Atlantis	Canada	Quebec	Halifax	Yes
				Total:	12,395,169 US	677,073 US						

Total Shipments: 15
 Gross Shipping Weight: 18,250 TNE
***Containerized**

Sample Report 2 – Nil Report

Attention: International Trade Division, Statistics Canada

Summary ID Number: SUM9999

ABC Company

Business Number: 123456789RM0001

Contact: Jane Doe

123 Apple Street

Ottawa, ON K1A 1T2

Telephone: (613) 123-4567

Fax: (613) 123-4576

Email: mayjune@renew.ca

Reporting Period: June 1, 2003 to June 30, 2003

Line#	Country of Final Destination	HS Commodity Code	Item Description	Quantity (unit of measure)	Value	Freight Charges (currency)	Mode of Transportation	Vessel(s) Name	Country of Origin of Goods	Province of Origin	Point of Exit	Cntr* Yes/No
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Nil Report

Total Shipments:

Gross Shipping Weight:

***Containerized**

APPENDIX H**AMENDMENTS TO SUMMARY REPORTING**

On occasion, either the exporter or Statistics Canada will discover errors or omissions in a Summary Report. In such cases, the report is to be amended within 30 days of the notification or discovery of the error or omission. An amended Summary Report will be prepared according to the following:

- a) the amendment in the form of a letter or amended page of the monthly summary is to be mailed, faxed or emailed to:

Export Summary Reporting Program
International Trade Division
Statistics Canada
9th floor
Jean Talon Building
Ottawa ON K1A 0T6

Facsimile: (613) 951-4657 or (613) 877-599-2832

Email: expdata@statcan.ca

- b) the amendment will provide the header information from the original Summary Report as well as the date, page and line number to be amended or the new line or lines to be added when the omitted shipment or shipments do not share an already reported set of specified date elements. The report should be clearly marked with the statement "Amending Summary Report" in a prominent position;
- c) the body of the amendment is to show the line as originally entered for export and the line as it should appear.

For example:

Amending a Summary Report

Attention: International Trade Division, Statistics Canada

Summary ID Number: SUM9999

ABC Company

Business Number: 123456789RM0001

Contact: Jane Doe
 123 Apple Street
 Ottawa ON K1A 1T2
 Telephone: (613) 123-4567
 Facsimile: (613) 123-4576
 Email: mayjune@renew.ca

Reporting Period: June 1, 2005 to June 30, 2005

Line 3 – Declared as:

Line#	Country of Final Destination	HS Commodity Code	Item Description	Quantity (unit of measure)	Value	Freight Charges (currency)	Mode of Transportation	Vessel Name	Country of Origin of Goods	Province of Origin	Point of Exit	Cntr* Yes/No
3	France	2516.21.00.00	Sandstone, crude	5000 TNE	1,628,000 US	187,000 US	Ship	Atlantic	Canada	Quebec	Halifax	No

Line 3 – Should be:

3	France	2516.21.00.00	Sandstone, crude	300,000 KGM	814,000 US	93,500 US	Ship	Atlantis	Canada	Quebec	Halifax	No
	France	2516.21.00.00	Sandstone, crude	300,000 KGM	814,000 US	93,500 US	Ship	Atlantis	Japan	N/A	Halifax	No

Explanation: the goods were originally entered for export as being of Canadian origin. It was subsequently discovered that half the shipment were Japanese goods exported in the same condition as imported for consumption. The amended line shows the correct data.

Line 54 – Declared as:

Line#	Country of Final Destination	HS Commodity Code	Item Description	Quantity (unit of measure)	Value	Freight Charges (currency)	Mode of Transportation	Vessel Name	Country of Origin of Goods	Province of Origin	Point of Exit	Cntr* Yes/No
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Line 54 – Should be:

54	Italy	2516.21.00.00	Sandstone, crude	150,000 KGM	410,000 US	47,000 US	Ship	Atlantis	Canada	N.B	Halifax	No
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Explanation: shipments to Italy were omitted from the original report. This oversight was discovered and is being reported by adding line 54 to the report. The new line shows the missing data.

APPENDIX I

SUMMARY REPORTING TERMINATION NOTICE

1	<p>Exporter name and complete address – Nom et adresse de l'exportateur</p> <p>Name – Nom</p> <hr/> <p>Street and no. – Rue et no.</p> <hr/> <p>Province/state, country – Province/état, pays</p> <hr/> <p>Postal/ZIP code – Code postal ou ZIP</p>
2	<p>Business Number – Numéro d'entreprise</p> <p>_____ RM _____</p>
3	<p>Reason for termination / Motif de l'annulation</p> <p>History of non-compliance / Historique de non-conformité</p> <p>Restricted goods / Marchandises réglementées</p> <p>Failure to report according to Summary Reporting procedures / Défaut de procéder à la déclaration en respectant les procédures de déclaration sommaire.</p>
4	<p>Authorized by / Autorisé par :</p> <hr/> <p>Name of CBSA officer (please print) Date (YY/MM/DD) Nom de l'agent de l'ASFC (en lettres moulées S.V.P) Date (AA/MM/JJ)</p> <hr/> <p>Signature</p> <hr/> <p>Regional Office (name and office code) Bureau régional (nom et code du bureau)</p>

APPENDIX J**EXPORTS THAT DO NOT HAVE TO BE REPORTED**

The following “goods” do not have to be reported on an export declaration, unless their exportation is controlled, regulated or prohibited by any act of Parliament. If the goods are restricted, the appropriate permit must also be presented. However, if at the time of exportation, an officer has reasonable grounds to suspect that the goods are being exported contrary to an act of Parliament, then the officer may request that the goods be reported in writing by presenting form B13A, *Export Declaration*.

These exceptions to reporting by an exporter are found in sections 6 and 7 of the Regulations:

1. goods exported for consumption in the United States;
2. commercial goods having a value of less than CAN \$2,000;
3. personal and household effects, other than those of an emigrant, that are not for resale or commercial use;

(Note: Exception - conveyances)

4. conveyances that would, if they were imported, be classified at the time of importation under any of tariff item numbers 9801.10.00, 9801.20.00 or 9801.30.00 in the list of tariff provisions set out in the schedule to the *Customs Tariff*;
5. cargo containers that would, if they were imported, be classified at the time of importation under tariff item number 9801.10.00 in the list of tariff provisions set out in the schedule to the *Customs Tariff*;
6. reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods;
7. goods exported by diplomatic embassy or mission personnel for personal or official use;
8. personal gifts and donations of goods, excluding conveyances;
9. goods that were imported into Canada and are exported from Canada after being transported in transit through Canada en route to a non-Canadian destination;
10. goods that were manufactured or produced in Canada and that are exported from Canada for the purpose of being transhipped through another country to another Canadian destination;
11. goods exported for repair or warranty repair that will be returned to Canada;
12. goods for use as ships' stores by a Canadian carrier;
13. goods manufactured or produced outside Canada and removed for export from a bonded warehouse or sufferance warehouse;
14. goods, other than goods exported for further processing, that will be returned to Canada within 12 months after the date of exportation;
15. goods being exported on behalf of the Department of National Defence or due to an emergency will report orally according to section 15 of the export regulations; and,
16. goods reported on a form E15, *Certificate of Destruction/Exportation* for temporary exportation.

APPENDIX K

DESIGNATED OFFICES FOR EXPORT REPORTING

These offices have been designated by the regions to accept export documentation, either electronic or paper, and/or conduct examinations of goods and exports.

Atlantic Region				
District	Port Code	Port Name	Automated	
			Yes	No
Nfld. & Labrador District	911	Corner Brook	X	
	912	Gander		X
	913	Goose Bay	X	
	914	St. John's	X	
	919	Fortune	X	
NS District	009	Halifax	X	
	009	Customs Halifax Airport	X	
	021	Sydney		X
	025	Yarmouth		X
Northern NB District	201	Bathurst	X	
	213	Edmundston	X	
	216	Clair	X	
	217	Grand Falls	X	
	218	St. Leonard	X	
	219	Gillespie		X
Central NB District	204	Fredericton	X	
	205	St. Croix		X
	212	Woodstock	X	
	212	Forest City		X
	212	Fosterville		X
	212	Bloomfield		X
	215	Centreville	X	
	215	River de Chute		X
	214	Andover	X	
	214	Four Falls		X
Southern NB & PEI District	101	Charlottetown	X	
	206	Moncton	X	
	210	Saint John	X	
	211	St. Stephen	X	
	225	Campobello		X

Quebec Region				
District	Port Code	Port Name	Automated	
			Yes	No
West Border District	307	Herdman		X
	307	Trout River		X
	328	St. Armand de Philipsburg	X	
	329	Armstrong	X	
	351	Lacolle/Road 15	X	
St-Laurent District	395	400 Youville Square- Long room and Container Examination Centre	X	
	301	Chicoutimi		X
	304	Gaspé		X
	312	Québec	X	
	312	Jean Lesage Airport	X	
	317	Sorel		X
	322	Trois Rivières	X	
	355	Baie Comeau		X
	361	Sept Iles		X
	361	Port Cartier		X
	363	Cap aux Meules		X
East Border District	314	Stanstead	X	
	354	Stanhope	X	
Montréal Airport District	396	P.E. Trudeau	X	
	399	Mirabel	X	
Northern Ontario Region				
District	Port Code	Port Name	Automated	
			Yes	No
Ottawa District	403	Iqaluit		X
	409	Cornwall	X	
	485	MacDonald Cartier International Airport	X	
	485	Ottawa Air Cargo Centre	X	
St. Lawrence District	439	Prescott	X	
	449	Trenton	X	
	456	Lansdowne	X	
Northwestern Ontario District	441	Sault Ste Marie	X	
	461	Thunder Bay	X	
	475	Pigeon River	X	
	478	Fort Frances	X	
	488	Rainy River	X	

Greater Toronto Region				
District	Port Code	Port Name	Automated	
			Yes	No
	430	Oshawa	X	
	459	Barrie	X	
	480	Brampton	X	
	495	Toronto Main	X	
	496	Interport	X	
	497	PIA Commercial Operations	X	
	499	Toronto Sufferance Truck Terminal	X	
Niagara Falls/Fort Erie Region				
District	Port Code	Port Name	Automated	
			Yes	No
	401	Kitchener Warehouse	X	
	401	Waterloo Regional Airport		X
	410	Peace Bridge, Fort Erie	X	
	417	John C. Monroe International Airport, Hamilton	X	
	417	Hamilton Warehouse	X	
	427	Queenston Bridge, Niagara Falls	X	
Windsor/St. Clair Region				
District	Port Code	Port Name	Automated	
			Yes	No
	440	London Airport	X	
	440	Sarnia Port	X	
	452	Windsor Airport	X	
	452	Windsor Tunnel	X	
	453	Ambassador Bridge Commercial Offsite Facility	X	
	465	Sombra		X
Prairie Region				
District	Port Code	Port Name	Automated	
			Yes	No
Southern Manitoba District	502	Emerson-West Lynne – Traffic	X	
	502	Emerson-West Lynne – Commercial	X	
	503	Gretna		X
	505	Sprague		X
	506	South Junction		X
	507	Boissevain		X
	508	Goodlands		X
	509	Snowflake		X
	516	Tolstoi		X

Prairie Region (continued)				
District	Port Code	Port Name	Automated	
			Yes	No
	517	Piney		X
	518	Winkler		X
	519	Windygates		X
	520	Crystal City		X
	521	Cartwright		X
	522	Lena		X
	523	Lyleton		X
	524	Coulter		X
Winnipeg and NT District	504	Winnipeg Land Operations	X	
	510	Winnipeg International Airport	X	
	510	Winnipeg Air Commercial	X	
	511	Churchill		X
	512	Inuvik		X
	514	Tuktoyaktuk		X
	515	Yellowknife		X
North Central Alberta District	701	Calgary International Airport	X	
	701	Calgary Air Cargo	X	
	702	Edmonton International Airport	X	
	702	Edmonton Commercial	X	
Saskatchewan District	602	North Portal	X	
	604	Regina		X
	605	Saskatoon		X
	607	Regway		X
	610	Estevan		X
	612	Carievale		X
	613	Northgate		X
	614	Big Beaver		X
	615	Coronach		X
	616	Oungre		X
	617	Torquay		X
	618	West Poplar River		X
	619	Climax		X
	620	Monchy		X
621	Willow Creek		X	
Southern Alberta District	705	Coutts	X	
	706	Aden		X
	707	Carway	X	

Prairie Region (continued)				
District	Port Code	Port Name	Automated	
			Yes	No
	708	Del Bonita	X	
	709	Chief Mountain		X
	711	Wild Horse		X
Pacific Region				
District	Port Code	Port Name	Automated	
			Yes	No
Metro Vancouver District	806	Metro - Marine Operations	X	
Vancouver Int'l Airport District	821	VIA – Air Cargo	X	
Pacific Highway District	813	Pacific Highway Commercial	X	
	815	Boundary Bay	X	
	817	Huntingdon Commercial	X	
	841	Aldergrove	X	
Okanagan & Kootenay District	801	Cranbrook	X	
	807	Penticton	X	
	814	Kamloops	X	
	816	Cascade	X	
	818	Kingsgate	X	
	819	Osoyoos	X	
	822	Rykerts		X
	824	Rooseville	X	
	828	Nelway		X
	831	Kelowna Airport	X	
	832	Paterson	X	
	833	Waneta		X
	834	Carson	X	
	835	Midway		X
836	Chopaka		X	
West Coast & Yukon District	804	Nanaimo	X	
	808	Prince Rupert	X	
	811	Victoria – Marine	X	
	830	Courtenay	X	
	837	Sidney – Victoria Airport	X	
	838	Campbell River	X	
	890	Stewart		X
	890	Whitehorse		X
	891	Pleasant Camp		X

Pacific Region (continued)				
District	Port Code	Port Name	Automated	
			Yes	No
	892	Beaver Creek		X
	893	Fraser		X
	894	Dawson City		X
	895	Little Gold Creek		X

APPENDIX L

PORTS WITH EXPORT AUTO-STAMP MACHINES

Port Number	Name of Customs Port	Number of Machines	Port Addresses
Pacific Region			
804	Nanaimo	1	201A – 60 Front Street Nanaimo BC V9R 6S5 Telephone: (250) 754-0341 Facsimile: (250) 754-0345
806	Vancouver	3	Vancouver Marine Operations 333 Dunsmuir Street Vancouver BC V6B 5R4 Telephone: (604) 666-0272 Facsimile: (604) 666-2962
808	Prince Rupert	1	200 – 215 Cow Bay Rd. Prince Rupert BC V8J 1A2 Phone: (250) 627-3003 Fax: (250) 627-3041 (250) 627-3004
811	Victoria	1	816 Government Street Room 107 Victoria BC V8W 1X1 Telephone: (250) 363-3365 Facsimile: (250) 363-3179 Commercial: (250) 363-3531
813	Pacific Highway	2 Note: (1 machine for commercial, and 1 for traffic)	176th Street Surrey BC V4P 1M7 Telephone: (604) 538-3600 Facsimile: (604) 538-0873 Commercial: (604) 538-3637
817	Huntingdon	1	Sumas Way Huntingdon BC V2S 7L9 Telephone: (604) 856-7704 Facsimile: (604) 850-5896
818	Kingsgate	1	1617 Highway 95 General Delivery Kingsgate BC V0B 1V0 Telephone: (250) 424-5391 Facsimile: (250) 424-5355
819	Osoyoos	1	202 97 Street R.R. 1 Osoyoos BC V0H 1V0 Telephone: (250) 495-6531 Facsimile: (250) 495-6571 Commercial: (250) 495-6561
821	Vancouver Int'l Airport	1	Vancouver International Airport – Passenger Operations Room C2375.3A – Level 2 3211 Grant McConachie Way Richmond BC V7B 1K6 Telephone: (604) 666-1802 Facsimile: (604) 666-1812

Port Number	Name of Customs Port	Number of Machines	Port Addresses
821	Vancouver Air Cargo	2	Vancouver International Airport – Commercial Operations 113-5000 Miller Road Richmond BC V7B 1K6 Telephone: (604) 666-1803 Facsimile: (604) 666-1900
892	Beaver Creek	1	Port of Beaver Creek General Delivery Beaver Creek YK Y0B 1A0 Telephone: (867) 862-7230 Facsimile: (867) 862-7613
Prairie Region			
502	Emerson	1	Highway 75 Emerson-West Lynne Emerson MB R0A 0L0 Facsimile: (204) 373-2510
504	Winnipeg	1	Winnipeg Long Room Unit 130 1821 Wellington Avenue Winnipeg MB R3H 0G4 Facsimile: (204) 983-0330
510	Winnipeg	1	Winnipeg International Airport B1047 2000 Wellington Avenue Winnipeg MB R3H 1C1 Facsimile: (204) 983-7460
510	Winnipeg	1	Winnipeg Air Commercial 101-2019 Sargent Avenue Winnipeg MB R3H 0Z7 Facsimile: (204) 983-8385
701	Calgary	1	Calgary International Airport Air Traffic 2000 Airport Road NEPO Box 167 Calgary AB T2E 6W5 Facsimile: (403) 292-8767
701	Calgary	1	Calgary International Airport Commercial Cargo Office 2100 – 78th Avenue NE Calgary AB T2E 6W6 Facsimile: (403) 292-4579
702	Edmonton	1	Edmonton International Airport Arrivals Level P.O. Box 9866 Edmonton AB T2J 2T2 Facsimile: (780) 890-4309

Port Number	Name of Customs Port	Number of Machines	Port Addresses
702	Edmonton	1	Edmonton International Airport Edmonton Commercial IAT Building 4th Avenue and Service Road Edmonton AB T2J 2T2 Facsimile: (780) 495-4660
705	Coutts	1	Highway 44 PO Box 220 Coutts AB T0K 0N0 Facsimile: (403) 344-3094 Traffic facsimile: (403) 344-4427
602	North Portal	1	North Portal Saskatchewan SK S0C 1W0 Facsimile: (306) 927-2851
Greater Toronto Area Region			
430	Oshawa	1	Oshawa Municipal Airport 1200 Airport Blvd. North Oshawa ON L1J 8P5 Telephone: (905) 725-6516 Facsimile: (905) 721-5030
459	Barrie	1	81 Mulcaster Street Barrie ON L4M 6T7 Telephone: (705) 725-2461 Facsimile: (705) 723-9587
480	Brampton	1	197 County Court Blvd. Brampton ON L6W 4P6 Telephone: (905) 454-0023 Facsimile: (905) 454-0237
496	Interport Sufferance Warehouse Ltd.	1	5425 Dixie Rd. Mississauga ON L4W 1E6 Telephone: (905) 625-1081 Facsimile: (905) 624-2430
497	Pearson International Airport	4 Note: (3 machines for commercial, and 1 for traffic)	Commercial Operations Cargo 3 2720 Britannia Road Toronto ON L5P 1A2 Telephone: (905) 676-3626 Facsimile: (905) 612-6059
499	Toronto Sufferance Truck Terminal	1	2055 Kennedy Road Scarborough ON M1T 3G3 Telephone: (416) 293-8253 Facsimile: (416) 292-7385



Port Number	Name of Customs Port	Number of Machines	Port Addresses
Windsor/St.Clair Region			
410	Fort Erie	1	10 Queen St. Fort Erie ON L2A 6M4
417	Hamilton	1	Hamilton Airport 9300 Airport Road Suite 1230 Mounthope ON L0R 1W0 Telephone: (905) 679-3270 Facsimile: (905) 679-6877
440	Sarnia	1	Blue Water Bridge Building E Point Edward ON N7V 4J5 Telephone: (519) 336-0980 Facsimile: (519) 336-8579
427	Niagara Falls	1	Niagara Falls 4551 Zimmerman Avenue Niagara Falls ON L2E 3M5
Northern Ontario Region			
409	Cornwall Bridge	2 Note: (1 machine for commercial, and 1 for traffic)	Cornwall Bridge (HUB/Bureau central) 90 Akwesasne International Road Akwesasne ON K6H 5R7 Telephone: (613) 936-3805 Facsimile: (613) 936-0616
431	Ottawa (HUB)	1	Ottawa (HUB) 2265 St Laurent Blvd. Ottawa ON K1G 4K3 Telephone: (613) 991-0520 Facsimile: (613) 957-8911
439	Prescott	1	Prescott (HUB/ Bureau central) Corner of Hwy 16 & 2 Prescott ON K0E 1T0 Telephone: (613) 925-4225 Commercial Phone: (613) 925-2933 Facsimile: (613) 925-0190
456	Lansdowne	1	Lansdowne (Thousand Island Bridge) Lansdowne ON K0E 1L0 Telephone: (613) 659-2444 Facsimile: (613) 659-2331 Commercial: (613) 659-2392
478	Fort Frances	1	Fort Francis Bridge (HUB) 101 Church Street Fort Francis ON P9A 3X8 Telephone: (807) 274-3655 Facsimile: (807) 274-8416

Port Number	Name of Customs Port	Number of Machines	Port Addresses
485	Macdonald-Cartier International Airport	2 Note: (1 machine for commercial, and 1 for traffic)	Macdonald-Cartier International Airport 1000 Airport Parkway Private Ottawa ON K1B 9B4 Phone: (613) 998-3326 Fax: (613) 990-4602 Fax commercial: (613) 991-6912
Quebec Region			
312	Québec	1	130 rue Dalhousie Québec QC G1K 7P6 Telephone: (418) 648-3881 Facsimile: (418) 649-6259
314	Stanstead 55	1	2 Highway 55 Stanstead QC J0B 3E2 Telephone: (819) 876-7821 Facsimile: (819) 876-5133
328	St-Armand-de-Philipsburg	1	Highway 133 St-Armand QC J0J 1T0 Telephone: (450) 248-4315 Facsimile: (450) 248-4357 Facsimile commercial: (450) 248-4688
329	Armstrong	1	999 Highway 173 Saint-Théophile QC G0M 2A0 Telephone: (450) 597-3395 Facsimile: (450) 597-3938
351	Lacolle	2 Note: (1 machine for commercial, and 1 for traffic)	Highway 15 St-Bernard-de-Lacolle QC J0J 1J0 Telephone: (450) 246-2145 Facsimile: (450) 246-4190
354	Stanhope	1	1000 Road 147 Stanhope QC J1A 2S2 Telephone: (819) 849-9135 Facsimile: (819) 849-9237
395	Montréal	3	400 Place d'Youville Montréal QC H2Y 2C2 Telephone: (514) 350-6120 Facsimile: (514) 283-3280 Facsimile commercial: (514) 350-6142
396	P.E. Trudeau	3 Note: (2 machines for commercial, and 1 for traffic)	Pierre Elliott Trudeau International Airport Traffic: 975 Roméo-Vachon Blvd. North Office 445 Dorval QC H4Y 1H1 Telephone: (514) 633-7700 Facsimile: (514) 633-7712 Commercial: 725 Stuart-Graham North St Office 111 Dorval QC H4Y 1E6 Telephone: (514) 633-7844 Facsimile: (514) 633-5121

Port Number	Name of Customs Port	Number of Machines	Port Addresses
399	Mirabel	2	Mirabel International Airport Suite 100 11955 Henry Gifford Street Mirabel QC J7N 1G3 Telephone: (450) 476-3052 Facsimile: (450) 476-2560
398	Montréal (Cote-de-Liesse)	1	10765 Cote-de-Liesse Road Suite 217 Dorval QC H9P 2R9 Telephone: (514) 631-4327 Facsimile: (514) 633-7747
Atlantic Region			
009	Halifax	2	1583 Hollis Street Halifax NS B3J 1V4 Telephone: (902) 426-2072 Facsimile: (902) 426-5648
009	Halifax Airport	1	1 Bell Blvd. Enfield NS B2T 1K2 Telephone: (902) 873-1330 Facsimile: (902) 873-1336
210	Saint John	1	126 Prince William Street Saint John NB E2L 4H9 Telephone: (506) 636-3514 or (506) 636-3517 Facsimile: (506) 636-5719
211	St. Stephen	1	204 Milltown Boulevard P.O. Box 160 St. Stephen NB E3L 2X1 Telephone: (506) 465-2113 Telephone: (506) 465-2100 Facsimile: (506) 465-2101 Facsimile commercial: (506) 465-2112
212	Woodstock Road	1	1403 Route 95 Belleville NB E7H 4Z9 Telephone: (506) 325-3160 Facsimile: (506) 328-4850
914	St. John's	1	165 Duckworth Street 6th floor St. John's NL A1C 1G4 Telephone: (709) 772-5544 Facsimile: (709) 772-2286
919	Fortune	1	1 Water Street P.O. Box 189 Fortune NL A0E 1P0 Telephone: (709) 832-2000 Facsimile: (709) 832-1187

APPENDIX M

APPLICATION FORM FOR MEMORANDUM OF UNDERSTANDING FOR CARRIERS AND SERVICES

 Canada Border Services Agency Agence des services frontaliers du Canada	<div style="background-color: black; color: white; padding: 2px; font-weight: bold;">PROTECTED (when completed) PROTÉGÉ (une fois rempli)</div> <p style="font-size: small; margin-top: 5px;">NOTE: Once completed, this form is protected pursuant to the Access to Information Act. The information you provide on this form is collected under the authority of the Customs Act and will be used for customs control purposes. Details are available in the Treasury Board of Canada publication called <i>Info Source</i>. Info Source is available at public libraries, government public reading rooms, and on the Internet at: http://infosource.gc.ca. NOTA: Une fois rempli, ce formulaire est classifié protégé selon la Loi sur l'accès à l'information. Les renseignements que vous fournissez dans ce formulaire sont recueillis en vertu de la Loi sur les douanes et serviront à des fins de contrôle douanier. Pour de plus amples détails, consultez la publication du Conseil du Trésor du Canada intitulée <i>Info Source</i>, que vous pouvez trouver dans les bibliothèques publiques, les salles de lecture publique du gouvernement et sur Internet à l'adresse : http://infosource.gc.ca.</p>							
APPLICATION FOR EXPORT REPORTING-CARRIER/SERVICE PROVIDER DEMANDE DE DECLARATION DES EXPORTATIONS-TRANSPORTEUR/FOURNISSEUR DE SERVICE								
Applicant type Type d'applicant	<input type="checkbox"/> Carrier <input type="checkbox"/> Transporteur	<input type="checkbox"/> Service provider <input type="checkbox"/> Fournisseurs de service	Do you provide courier services? Offrez-vous des services de messagerie?	<input type="checkbox"/> Yes <input type="checkbox"/> Oui	<input type="checkbox"/> No <input type="checkbox"/> Non	CBSA carrier code - Code de transporteur de l'ASFC		
CANADIAN HEAD OFFICE – SIÈGE SOCIAL AU CANADA								
Company name - Nom de la compagnie								
Street address - Adresse					City - Ville			
Province - Province	Postal code - Code postal	E-mail - Courriel	Telephone - Numéro de téléphone () -		Ext. - Poste			
CONTACT PERSON – PERSONNE-RESSOURCE								
Canadian contact person - Personne-ressource au Canada					Telephone - Numéro de téléphone () -			
Regional contact person - Personne-ressource régionale					Telephone - Numéro de téléphone () -			
Regional contact person - Personne-ressource régionale					Telephone - Numéro de téléphone () -			
Regional contact person - Personne-ressource régionale					Telephone - Numéro de téléphone () -			
MODE/TYPE OF EXPORT (please select all that apply) – MODE/TYPE D'EXPORTATIONS (cochez toute case applicable)								
Mode of Export - Mode d'exportation			Type of Exports - Type d'exportations					
<input type="checkbox"/> (A) Air Aérien	<input type="checkbox"/> (M) Marine Maritime	<input type="checkbox"/> (R) Rail Ferroviaire	<input type="checkbox"/> Agricultural goods (e.g., wheat) Marchandises agricoles (p. ex. du blé)	<input type="checkbox"/> Bulk shipments Expéditions en vrac	<input type="checkbox"/> Containers Conteneurs	<input type="checkbox"/> Hazardous waste Déchets dangereux		
COMMENTS – COMMENTAIRES								
TO BE COMPLETED BY CARRIER ONLY – À REMPLIR PAR LE TRANSPORTEUR SEULEMENT								
List all domestic and/or international clients for which you act as an agent. - Nommez tous les clients (au Canada ou à l'étranger) que vous représentez. Attach additional sheet if required. - Veuillez ajouter une feuille supplémentaire si nécessaire.								
Company name - Nom de la compagnie		Country - Pays			Modes			
					A	H	M	R
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CERTIFICATION – ATTESTATION								
As an authorized person, I, _____, certify that the information given on this form and in any document attached is, to the best of my knowledge, correct and complete.				À titre de personne autorisée, je, _____, déclare que les renseignements fournis dans ce formulaire et dans les documents ci-joints sont, à ma connaissance, exacts et complets.				
Signature of authorized person - Signature de la personne autorisée				Position or Office - Poste ou titre		Date		
CBSA115 								

APPENDIX N

**MEMORANDUM OF UNDERSTANDING FOR CARRIERS AND
SERVICE PROVIDERS EXPORT REPORTING**

BETWEEN

COMPANY NAME

AND

CANADA BORDER SERVICES AGENCY

**AIMED AT PROMOTING THE REPORTING AND
CONTROL OF EXPORTED GOODS**

[Effective Date]

INTRODUCTION

1. The purpose of this Memorandum of Understanding (MOU) is to create a cooperative process to ensure that, except under certain conditions as defined in Appendix B, and as may be authorized by the *Customs Act* and/or the *Reporting of Exported Goods Regulations* (Regulations) all goods to be exported are reported to the Government of Canada prior to export.
2. This MOU is aimed at enhancing the Canada Border Services Agency's (CBSA's) ability to prevent the export of unreported goods and contraband. Participation in this MOU is an acknowledgement of the commitment of COMPANY NAME to ensure that it is compliant with Canadian export reporting regulations and equally secures the compliance of its clientele to facilitate and expedite export shipments to their mutual benefit.*
3. Recognizing that export trade has increased significantly in recent years;
4. Recognizing that part of the CBSA's mandate is to control the export of controlled, regulated and prohibited goods, contraband and goods destined for embargoed countries;
5. Recognizing that this MOU represents a non-binding administrative arrangement between COMPANY NAME and the CBSA; and
6. Recognizing that the export of goods must be reported by exporters, carriers and customs service providers, under section 2 of the Regulations, within the meaning of sections 11 and 13 of the Regulations. These requirements are found in Appendix C.

* Applies only to service providers

The CBSA and COMPANY NAME make the following commitments:

COMMITMENTS: CBSA

7. For each port of exit listed by COMPANY NAME, the CBSA will provide and periodically update a list contact numbers, as appropriate. (Appendix D)
8. The CBSA could provide to COMPANY NAME material that COMPANY NAME may disseminate to its customers on the consequences of smuggling controlled, regulated and prohibited goods. The CBSA could also provide related material designed to improve COMPANY NAME capacity to detect potential smuggling activities.
9. In addition, the CBSA will:
 - Provide information to COMPANY NAME on the application of new customs legislation or changes to existing regulations and procedures related to the exporting of goods and export contraband issues in a timely manner; this information will be provided through customs notices and updates to the export Web site.
 - Provide general information on penalties for customs-related offences to COMPANY NAME for dissemination to their clients; and

COMMITMENTS: COMPANY NAME

10. COMPANY NAME will, in collaboration with the CBSA, inform its customers of exporter obligations, and encourage its customers to report electronically and refer exporters requiring additional information regarding exports to the Regional Client Services Section of the CBSA.
11. COMPANY NAME will provide to the CBSA, Admissibility Branch, the name and telephone number of a contact person in each of its districts, and of a contact person at its corporate headquarters for coordination purposes.
12. COMPANY NAME will load for export only those goods for which the exporter has provided to COMPANY NAME, directly or indirectly, documentary evidence that the reporting requirements under the Regulations have been, or will be, met.
13. The documentary evidence referred to in paragraph 12 of this MOU, which will be deemed sufficient by the CBSA to determine that the reporting requirements have been or will be met, includes any one of the following proof of report numbers listed in Appendix A.

- Canadian Automated Export Declaration (CAED);
- G7 Electronic Data Interface (EDI);
- Summary Reporting
- Manual B13A

In the case of goods for which no export report is required under Regulations, COMPANY NAME will include on the export manifest/bills of lading an indication as provided by the exporter or its service provider that **No export Declaration was Required (NDR)**. To expedite the movement of the shipments, when NDR is stated, it is preferable that the carrier record sufficient details of the shipment's contents on the cargo report to indicate why a declaration is not required. Alternatively, carriers who wish to eliminate this detail may reference the number that applies to the exemption. This reference number can be obtained from the list of exemptions found in Appendix B.

14. COMPANY NAME will provide to the CBSA evidence of proof of report listed in paragraph 13 of this MOU that is necessary to satisfy the CBSA that the goods transported for export by COMPANY NAME have been reported to the Canadian government in accordance with the Regulations.
15. COMPANY NAME is not required to verify the accuracy of the documentation provided to it by the exporter under paragraph 13 of this Memorandum. In the case of in-transit cargo, the exporting carrier will record the cargo control number used to import the shipment into Canada to the place to which it is to be exported. This number is to be recorded on the cargo control documents used to export the goods.
16. Except for bulk cargo, COMPANY NAME will provide the exporter directly or indirectly with a transportation document number for each export shipment.

JOINT MEASURES

17. BOTH PARTIES WILL:

appoint liaison representatives who will meet regularly to discuss the progress of the MOU, exchange the specified information and, on an annual basis, review the effectiveness of the MOU; and

encourage and promote an open and ongoing dialogue between appropriate staff members.

18. This MOU shall take effect on the later of the day the amended Regulations come into force or the date of signing, and is subject to termination by either party upon 30 days written notice.

IN WITNESS WHEREOF, this Memorandum of Understanding was signed, in duplicate, each version being equally authentic, by

_____ On, day/month/year

CBSA representative

Title

Canada Border Services Agency

for and on behalf of the Minister of Public Safety and Emergency Preparedness, and by,

_____ On, day/month/year

CONTACT NAME

TITLE

CITY, PROVINCE, POSTAL CODE

TELEPHONE NUMBER WITH AREA CODE

for and on behalf of COMPANY NAME.

Export Reporting Proof of Report

Canadian Automated Export Declaration (CAED) – Licence, Authorization and Form ID numbers

The licence number composed of 2 numeric/1 alpha/3 numeric, e.g., 12X543;

The authorization ID composed of 2 alpha/4 numeric digits, e.g., SC1234; and

The form ID composed of the year/month/five-digit systems' generated sequential transaction number, which refers to the number of shipments exported during the year, e.g., 20051100546.

The carrier will notate this information (proof of report) on the bills of lading or air waybills, e.g. 12X543SC123420041100546.

G7 Electronic Data Interchange (EDI) Export Reporting – Authorization and Form ID numbers.

The authorization number composed of 2 alpha/4 numeric, e.g., SC1234.

The form ID composed of the year/month/five-digit systems' generated sequential transaction number, which refers to the number of shipments exported during the year. e.g. 20050200546.

The carrier will notate this information (proof of report) on the bills of lading or air waybills, e.g., SC123420050200546.

Summary report ID number – SUM and four-digit number

The carrier will notate this information (proof of report) on the bills of lading or air waybills, e.g., SUM0567.

B13A Export Declaration Form – Customs transaction number

Stamp machine and manual customs stamp year/month/day/24 hr clock/port number in smaller digits/six-digit number.

The carrier will notate this information (proof of report) on the bills of lading or air waybills, e.g., 2005/02/01/ 13:00/395 000235.

In-transit Cargo

The exporting carrier must supply a cargo control number for all in-bond shipments on the A6A or A8A at the place of exit, e.g., 77YY 00628129.

No Declaration Required (NDR) – NDR refers to information in the description of the shipment that allows an officer to determine that no declaration is required. Either indicate the details of the exemption or use the NDR reference numbers in Appendix B, e.g., NDR - goods for US consumption or NDR (1).

Exceptions to Export Reporting – No Declaration Required (NDR)

The following goods and/or technologies do not have to be reported on an export declaration unless their exportation is controlled, regulated or prohibited by any act of Parliament. If the goods and/or technologies are restricted, the appropriate permit must also be presented. However, if at the time of exportation an officer has reasonable grounds to suspect that the goods are being exported contrary to an act of Parliament, then the officer may request that the goods be reported in writing by presenting form B13A, *Export Declaration*.

These exceptions to reporting by an exporter are found in section 6 of the Regulations and are further explained in D-20-1-1:

1. goods exported for consumption in the United States;
2. commercial goods having a value of less than CAN \$2,000;
3. personal and household effects, other than those of an emigrant, that are not for resale or commercial use;
4. conveyances that would, if they were imported, be classified at the time of importation under any of tariff item numbers 9801.10.00, 9801.20.00 or 9801.30.00 in the list of tariff provisions set out in the schedule to the *Customs Tariff*;
5. cargo containers that would, if they were imported, be classified at the time of importation under tariff item number 9801.10.00 in the list of tariff provisions set out in the schedule to the *Customs Tariff*;
6. reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods;

7. goods exported by diplomatic embassy or mission personnel for personal or official use;
8. personal gifts and donations of goods, excluding conveyances;
9. goods that were imported into Canada and are exported from Canada after being transported in transit through Canada en route to a non-Canadian destination;
10. goods that were manufactured or produced in Canada and that are exported from Canada for the purpose of being transhipped through another country to another Canadian destination;
11. goods exported for repair or warranty repair that will be returned to Canada;
12. goods for use as ships' stores by a Canadian carrier;
13. goods manufactured or produced outside Canada and removed for export from a bonded warehouse or sufferance warehouse;
14. goods, other than goods exported for further processing, that will be returned to Canada within 12 months after the date of exportation;
15. goods being exported on behalf of Department of National Defence or due to an emergency will be reported orally according to section 15 of the export regulations; and,
16. goods reported on a form E15, *Certificate of Destruction/Exportation*, for temporary export.

Reporting of Exported Goods Regulations (2004)

Section 2. For the purposes of subsection 95 of the *Customs Act*, the following classes of persons are required to report goods that are exported:

- (a) exporters;
- (b) carriers; and
- (c) customs service providers.

Section 11. Goods that are imported into Canada and are exported from Canada after being transported in transit through Canada en route to a non-Canadian destination shall be reported in writing by the carrier before the goods leave Canada.

- (a) if the goods are exported by mail, at the export reporting office located closest to the post office where the goods are mailed;
- (b) if the goods are exported by vessel, at the export reporting office located closest to the place where the goods are loaded aboard the vessel for export;
- (c) if the goods are exported by aircraft, at the export reporting office located closest to the place of departure of the aircraft from Canada;
- (d) if the goods are exported by rail, at the export reporting office located closest to the place where the railcar on which the goods are loaded is assembled to form part of a train for export; and
- (e) if the goods are exported by any other means, at the export reporting office located nearest the place of exit of the goods from Canada.

Section 13. (1) Subject to subsection (4), goods that are exported by a carrier by means of a conveyance other than a highway conveyance and that have been or will be reported by the exporter in accordance with these Regulations may be reported by the carrier after their exportation if the carrier

- (a) has, before the exportation, given an undertaking in writing to an officer that the carrier is exporting only such goods; and
- (b) has on that basis been authorized in writing by that officer to report the goods in accordance with this section.

(2) Goods referred to in subsection (1) shall be reported by the carrier in writing at an export reporting office

- (a) if the goods are exported by vessel, within three business days after the departure of the vessel from the place in Canada where it is loaded;

(b) if the goods are exported by rail, within one business day after the day on which the railcar on which the goods are loaded is assembled to form part of a train for export; and

(c) if the goods are exported by aircraft, within one business day after the day on which the aircraft departs from the place in Canada where it is loaded.

(4) Goods referred to in subsection (1) shall be reported in writing by the carrier at an export reporting office before the goods leave Canada, if an officer, at the time of the exportation, suspects on reasonable grounds that they are being exported contrary to an Act of Parliament and, for that reason, requests that they be reported.

Regional Contacts

Region		Port Code	Location	Mode	Contact Phone Number
Atlantic	Client Services				(902) 426-7982
	Nfld. & Labrador District	911	Corner Brook	Marine/Air	(709) 637-4493
		912	Gander	Marine/Air	(709) 356-6583
		913	Goose Bay	Marine/Air	(709) 896-6907
		914	St. John's	Marine/Air	(709) 772-5544
	919	Fortune	Marine/Air	(709) 832-2000	
	NS District	009	Halifax Marine Operations	Marine	(902) 426-2071
		009	Customs Halifax Airport	Air	(902) 873-1330
		021	Sydney	Marine/Air	(902) 564-7012
		025	Yarmouth	Marine/Air	(902) 742-0880
	Northern NB District	201	Bathurst	Marine	(506) 548-6708
		204	Fredericton	Air	(506) 452-3972
		101	Charlottetown	Marine/Air	(902) 628-4287
		206	Moncton	Air	(506) 851-7022
	Southern NB & PEI District	210	Saint John	Marine/Air	(506) 636-3970
211		St. Stephen	Marine	(506) 465-2103	
				(514) 496-8085	
Quebec	Client Services				(514) 496-8085
	Airport District	396	P.E.T. Commercial	Air	(514) 633-7844
		399	Mirabel Commercial	Air	(450) 476-2995
Montréal-Métro District	395		Marine	(514) 283-7448	
Quebec District			Québec	All modes	(418) 648-3881
Client Services				External Inquiries	1-800-461-9999
Northern Ontario	Ottawa District	485	MacDonald Cartier International Airport (MCIA)	Air	(613) 998-3590
			Ottawa Air Cargo (OACC)	Air	(613) 990-6566

Region	Port Code	Location	Mode	Contact Phone Number
	409	Cornwall	Highway	(613) 932-3807
	439	Prescott	Highway	(613) 925-4225
	449	Trenton	Air	(613) 392-5423
	456	Lansdowne	Highway	(613) 659-2405
	441	Sault Ste. Marie	Highway	(705) 941-3063
	461	Thunder Bay	Marine	(807) 626-1603
	475	Pigeon River	Highway	(807) 964-2995
	478	Fort Frances	Highway/ Rail	(807) 274-7341
	488	Rainy River	Highway	(807) 852-3085
			All modes	(613) 991-6894
Greater Toronto Area	497	Pearson Int'l	Air	(905) 676-4663
	N/A	Mississauga	All Other Modes	(905) 803-5204
Niagara Falls/Fort Erie		Niagara-Fort Erie Region		1-800-461-9999
			Rail/Air	(905) 679-6202
Windsor/St. Clair		Windsor/St. Clair	All modes	(519) 967-4143
Prairie		Winnipeg	All modes	(204) 983-6000
		Calgary	All modes	(403) 292-4121
		Manitoba / Alberta / Saskatchewan	All modes	1-800-461-9999(204) 983-3500
	502	Emerson- West Lynne – Traffic	Highway	(204) 373-2524
	502	Emerson- West Lynne – Commercial	Rail/Highway	(204) 373-2474
	504	Winnipeg Land Operations	Rail/Highway	(204) 983-3030

Region	Port Code	Location	Mode	Contact Phone Number
	510	Winnipeg Int'l Airport	Air	(204) 983-6715
	510	Winnipeg Air Commercial	Air	(204) 983-7307
	511	Churchill	Marine	(204) 984-0122
	512	Inuvik	Marine	867-777-2761
	514	Tuktoyaktuk	Marine	867-777-2761
	515	Yellowknife	Air/Highway	867-920-6606
	701	Calgary Int'l Airport	Air	(403) 292-8777 E (403) 292-6216 F
	701	Calgary Air Cargo	Air	1-800-461-9999
	702	Edmonton International Airport	Air	(780) 890-4309 (fax)
	702	Edmonton Commercial	Rail/Highway	1-800-461-9999
	602	North Portal	Rail/Highway	(306) 927-2455
	604	Regina	Air/Rail/Highway	(306) 780-5218
	605	Saskatoon	Air/Rail/Highway	(306) 975-4755
	705	Coutts	Rail/Highway	(403) 344-3772
	Pacific		Vancouver	All modes
806		Vancouver Marine	Marine/Rail	(604) 666-8449
821		VIA	Air	(604) 666-1803
813		Pac Hwy	Highway/Rail	(604) 538-3637
817		Huntington	Highway/Rail	(604) 856-7704
808		Prince Rupert	Marine/Air	(250) 627-3003
811		Victoria	Marine/Air	(250) 363-3166
892		Beaver Creek	Highway/Air	(867) 862-7230
818		Kingsgate	Highway/Rail	(250) 424-5391
819		Osoyoos	Highway/Marine	(250) 495-6531
		North Central Alberta District		
		Saskatchewan District		
		Southern Alberta District		
		Client Services Division		
	Metro Vancouver District			
	Vancouver International Airport District			
	Pacific Highway District			
	West Coast and Yukon District			
	Okanagan and Kootenay District			

APPENDIX O**ADMINISTRATIVE MONETARY PENALTY SYSTEM (AMPS)**

AMPS is a civil penalty regime designed to encourage compliance with customs legislation. As such, its penalties are intended to be corrective rather than punitive, and they do not affect businesses that continue to comply with customs requirements and regulations.

Monetary penalties resulting from the AMPS were fashioned giving due consideration to the type, frequency and severity of the infraction. This explains why most penalties are graduated and take the compliance history of the client into consideration.

Export Related Penalties from AMPS Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C005	<i>Customs Act</i> Section 7.1		Person provided information to an officer that is not true, accurate and complete. The information required to be provided in any permit, certificate, licence, document or declaration in respect of imported or exported goods is incorrect.	1st - \$100 2nd - \$200 3rd + - \$300	Per Document
C170	<i>Customs Act</i> Subsection 95(1)		Exporter failed to report the export of goods on an export declaration prior to export.	1st - \$0.00 2nd - \$1,000 3rd - \$2,000 4th + - \$3,000	Per Shipment
C189	<i>Customs Act</i> Paragraph 95(3)(a)		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C190	<i>Customs Act</i> Paragraph 95(3)(b)		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> or the person who has possession of the goods at the time of the request by the customs officer failed to present goods, remove any covering from the goods, unload the conveyance, or, open thereof or unpack any package.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C192	<i>Customs Act</i> Subsection 97.1(2)		Person who reported goods under subsection 95(1) of the <i>Customs Act</i> failed to report goods and failed to report failure to export the goods.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Shipment
C193	<i>Customs Act</i> Subsection 97.1(2)		Exporter or producer of goods failed to provide officer with a copy of certificate of origin on request.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Request
C194	<i>Customs Act</i> Subsection 97.1(3)		Person who has completed and signed a certificate of origin in accordance with subsection 97(1) of the <i>Customs Act</i> failed to notify person to whom the certificate was given of incorrect information.	1st - \$100 2nd - \$200 3rd + - \$400	Per Certificate
C195	<i>Customs Act</i> Subsection 97.2(1)		Person who exported goods or caused goods to be exported failed to keep records at the place of business in Canada or at a designated place for a prescribed period.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Audit

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C315		<i>Reporting of Exported Goods Regulations</i> , section 5	Exporter failed to provide to customs according to the legislative timeframes any export permit, licence or certificate required.	1st - \$1,000 2nd - \$2,000 3rd and Subsequent - \$3,000	Per Document
C316	<i>Customs Act</i> Subsection 95(1)		Exporter failed to submit an export summary report.	1st - \$2,000 2nd - \$5,000 3rd + - \$10,000	Per Summary Report
C317	<i>Customs Act</i> Subsection 95(1)		Exporter submitted written summary report for goods that do not qualify for summary reporting.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Shipment
C318	<i>Customs Act</i> Subsection 97.2(1)		Person who exported goods failed to make such records available to an officer within the time specified.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Occurrence
C319	<i>Customs Act</i> Subsection 97.2(1)		Person who exported goods failed to truthfully answer any questions asked by an officer in respect of the records.	1st - \$1,000 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Occurrence
C341	<i>Customs Act</i> Subsection 95(1)		Exporter failed to report a shipment on an export summary report.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Shipment
C343	<i>Customs Act</i> Subsection 95(1)		Person failed to report in-bond cargo to Customs outbound.	Flat rate - \$1,000	Per Shipment or Manifest
C345	<i>Customs Act</i> Subsection 95(1)		Exporter failed to report goods subject to export control prior to export.	1st - \$2,000 or 20% of value 2nd - \$4,000 or 40% of value 3rd + - \$6,000 or 60% of value	Value of Goods
C346	<i>Customs Act</i> Paragraph 95(3)(a)		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> that are subject to export control, failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$2,000 or 20% of value 2nd - \$4,000 or 40% of value 3rd + - \$6,000 or 60% of value	Value of Goods

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C348	<i>Customs Act</i> Section 7.1		Person intentionally provided false information in any permit, certificate, licence, document or declaration required to be provided for imported or exported goods under the <i>Customs Act</i> , the <i>Customs Tariff</i> or <i>Special Import Measures Act</i> (SIMA) or under any other act of Parliament that prohibits, controls or regulates the importation or exportation of goods.	1st - \$2,000 or 20% of value 2nd - \$4,000 or 40% of value 3rd + - \$6,000 or 60% of value	Value for Duty or Value of Goods
C362		<i>Reporting of Exported Goods Regulations</i> section 5	Exporter failed to indicate the General Export Permit (GEP) number in the permit field of the export declaration.	1st - \$100 2nd - \$200 3rd + - \$300	Per missing GEP Number

REFERENCES

<p>ISSUING OFFICE –</p> <p>Export Process Border and Compliance Programs Directorate Canada Border Services Agency</p>	<p>HEADQUARTERS FILE –</p> <p>7605-10-11</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Reporting of Exported Goods Regulations</i> <i>Exporters' and Producers' Records Regulations</i> <i>Customs Act</i>, sections 7.1, 95, 96, 97, 99, 101, 109.1</p>	<p>OTHER REFERENCES –</p> <p>D3 series, D6-2-3, D7-3-2, D7-4-2, D11-4-14, D19 series, D20 series</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D20-1-1, January 1, 1995, Interim D20-1-1, November 30, 2001</p>	

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