



Ottawa, September 19, 2006

# CUSTOMS NOTICE 653

## Accounting Document Requirements for Goods Under Tariff Item No. 9808.00.00

1. This notice is to remind persons importing goods under tariff item No. 9808.00.00 of the relevant accounting document requirements.
2. As outlined in paragraph 13 of Memorandum D21-1-1, *Customs Privileges for Diplomatic Missions, Consular Posts and International Organizations (Tariff Item No. 9808.00.00)*, goods imported under tariff item No. 9808.00.00 can be accounted for on Form B3, *Canada Customs Coding Form*, or Form B15, *Casual Goods Accounting Document*.

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

3. It should be noted that in the case of Form B3, the importer's name, address and business number must be provided in field No. 1. This is a mandatory field and the information (including the business number) is required to finalize the accounting process. Completion of these documentary requirements in no way affects the tariff treatment of the imported goods.
4. In those cases where an embassy, a consular post or an international organization undertakes the preparation and submission of Form B3, it must obtain its own business number, by calling the Canada Revenue Agency Business Window at 1-800-959-5525 for service in English or 1-800-959-7775 for service in French.
5. For additional information on completing Form B3, please refer to Memorandum D17-1-5, *Importing Commercial Goods*.

### Form B15, *Casual Goods Accounting Document*

6. Casual (non-commercial) goods are accounted for using either Form B15 or B15-1. These forms are used whenever a border services officer has to prepare an accounting document for a casual importer. However, in order for a Canada Border Services Agency (CBSA) inspector to issue a B-15, importers must present the proper identification card, issued by Foreign Affairs Canada, to the CBSA.
7. For additional information on completing Form B15, please refer to Memorandum D17-1-3, *Casual Importations*.

### Additional Information

8. For more information, please refer to the list of D Memoranda at [www.cbsa.gc.ca/menu/D-e.html](http://www.cbsa.gc.ca/menu/D-e.html).

### Contact

9. For more information on this customs notice, please contact:

Huguette Côté-Vitkus  
Senior Program Officer  
Tariff Policy Division  
Trade Programs Directorate  
Canada Border Services Agency  
150 Isabella Street, 4th Floor  
Ottawa ON K1A 0L8

Telephone: 613-954-6909  
Facsimile: 613-952-3971  
E-mail: [huguette.cote-vitkus@cbsa-asfc.gc.ca](mailto:huguette.cote-vitkus@cbsa-asfc.gc.ca)

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