



**Canada Customs  
And Revenue Agency**

May 2000

**Dear Exporter/Agent:**

**Subject: Export Reporting - Business Number and Penalties**

The purpose of this letter is twofold. First, to let you know that the Business Number must be completed on all export declarations i.e. B13A *Export Declaration*, the Canadian Automated Export Declaration (CAED), and on Summary Reports and second, to advise you of upcoming changes to the legislation relating to exports and the introduction of penalties for exports.

In January 1997, the Business Number became a mandatory field on import and export documents. It must be reported on each export declaration, regardless of the method used to report exports. To obtain a business number, call 1-800-959-5525 or visit/phone our tax services office listed under "Revenue Canada" (now known as the Canada Customs and Revenue Agency - CCRA) in the Government of Canada section of the telephone book. If you live outside of Canada, please refer to the attached list which provides phone numbers based on the country/state where you reside.

.../ 2

Additional information on the Business Number is available for non-residents in the brochure "Doing Business in Canada - GST/HST Information for Non-Residents". It is available on the internet at website:

**[http://www.ccra-adrc.gc.ca/tax/business/gstguides/rc4027/4027\\_1-e.html](http://www.ccra-adrc.gc.ca/tax/business/gstguides/rc4027/4027_1-e.html)**

The Export Process Division of CCRA is revising the existing export regulations and will be introducing penalties for non-report of exports and for inaccurate or incomplete information contained on the export declaration. Penalties associated with export reporting will form part of the overall Administrative Monetary Penalty system (AMPS). CCRA is now in the consultation stage to update exporters and associations on revisions to export regulations and to advise them on penalties.

If you have any questions concerning the completion of your export declaration or for information on upcoming changes to legislation and penalties, please contact your local customs office or my office at (613) 954-7160.

Thank you for your cooperation.

*ORIGINAL SIGNED BY*

Doug Waldie  
Director  
Export Process Division  
Canada Customs and Revenue Agency (CCRA)

Attachment