



Ottawa, October 9, 2008

MEMORANDUM D1-3-1

In Brief

FEES FOR INFORMATION AND RECORDS

1. This memorandum has been revised in accordance with the Paper Burden Reduction Initiative. To this end, references and obligations for form K25 were deleted from paragraph 4.
2. This memorandum was also amended in order to reflect the revised *Customs Act*, GST and HST percentages, and the Agency's name.



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Ottawa, October 9, 2008

MEMORANDUM D1-3-1

FEES FOR INFORMATION AND RECORDS

This memorandum has been revised in accordance with the Paper Burden Reduction Initiative. This memorandum outlines the conditions and the fees for providing information, allowing inspection or access to records, or making or certifying copies.

Regulations

REGULATIONS PRESCRIBING THE CIRCUMSTANCES IN WHICH FEES MAY BE CHARGED FOR MAKING OR CERTIFYING COPIES OF RECORDS PURSUANT TO SECTION 107 OF THE *CUSTOMS ACT* AND THE AMOUNT OF SUCH FEES

Short Title

1. These Regulations may be cited as the *Fees for Records Regulations*.

Interpretation

2. In these Regulations,

“Act” means the Customs Act (Loi);

“Record” means any material on which data are recorded or marked and which is capable of being read or understood by a person or a computer system or other device.

Application

3. The fees referred to in sections 4 and 5 are the fees payable by persons from whom any record is obtained for the purposes of the Act, or on behalf of whom any record is given to an officer for the purposes of the Act, and for whom a service referred to in those sections is provided by an officer under section 107 of the Act.

Fees

4.(1) A person referred to in section 3 who requests that a copy of a record be made shall pay

- (a) an application fee of \$5.00 at the time the request is made; and
- (b) where applicable, a fee for reproduction of a record or part thereof to be calculated in accordance with the following:
 - (i) for photocopying a page, \$0.20 per page,
 - (ii) for microfiche duplication (non-silver), \$0.40 per fiche,
 - (iii) for 16 mm microfilm duplication (non-silver), \$12.00 per 30.5 m roll,

(iv) for 35 mm microfilm duplication (non-silver), \$14.00 per 30.5 m roll,

(v) for microform to paper duplication, \$0.25 per page, and

(vi) for magnetic tape-to-tape duplication, \$25.00 per 731.5 m reel.

(2) Where the record in respect of which a request is made pursuant to subsection (1) is a non-computerized record, an officer may require, in addition to the application fee prescribed by paragraph (1)(a), payment of a fee in the amount of \$2.50 per person for each quarter hour in excess of five hours that is spent by the person on searching for the record and on preparation.

(3) Where a copy of the record in respect of which a request is made pursuant to subsection (1) is produced from a machine readable record, an officer may require, in addition to any other fees prescribed in this section, payment of a fee for the cost of production and programming calculated in accordance with the following:

- (a) \$16.50 per minute for the cost of the central processor and all locally attached devices; and
- (b) \$5.00 per person for each quarter hour that is spent by that person on programming a computer.

5. A person referred to in section 3 who requests that a record be certified shall pay an application fee of \$5.00 unless that person has paid an application fee pursuant to paragraph 4(1)(a).

GUIDELINES AND GENERAL INFORMATION

Principles

1. In no case will a person other than the importer, exporter, or authorized agent be provided with copies of customs records or be allowed to inspect records on file with Canada Border Services Agency (CBSA).
2. A broker will not be permitted to inspect a record, or obtain copies of a record, which they did not prepare or file with the CBSA in the first instance, without the prior written consent of the importer or exporter. An importer, exporter, broker, or authorized agent will not, under any circumstance, be provided with copies of customs records that were not submitted as part of the original accounting, exporting, or adjustment package.

3. A transportation company will only be allowed access to transportation records in cases where it is the recognized carrier on record. Transportation companies are not exempted from payment of fees, irrespective of the fact that the copies are for their official use.

Procedures

4. Applications for inspection, reproduction, or certification of customs records are to be made in writing to the CBSA and two copies provided in order to meet records and reproduction control requirements.

5. Goods and Services Tax (GST) or Harmonized Sales Tax (HST) will apply on all requests for search, reproduction, and certification of records. For requests presented in the provinces of Nova Scotia, New Brunswick, and Newfoundland, HST will be applicable instead of GST.

6. All requests must be accompanied by the \$5.00 application fee and the appropriate GST or HST, in Canadian funds, prior to any search, reproduction, or certification of records taking place.

7. Immediately upon receipt, letters of request are to be date stamped and numbered consecutively from a series maintained exclusively for that purpose, beginning with number 1 and each fiscal year.

8. If the record is not on file, the application shall be noted accordingly, one copy placed on the closed file and the remaining copy returned to the applicant indicating that no responsive records were on file. In such cases, the \$5.00 application fee and the appropriate GST or HST will not be refunded. If the record is on file, the package will be reviewed and only the records originally presented to the CBSA will be photocopied and provided to the applicant.

9. Form K23, *Invoice*, will be the invoice of the fees assessed and shall bear reference to the application number. Form K21, *Cash Receipt*, will be the receipt for the monies paid.

10. If domestic goods delivered as ships' stores are subject to a GST or HST refund, the vendor is entitled to an extra copy of form K36A, *Ship's Stores Declaration and Clearance Certificate*, without charge, at the time of execution. If subsequent requests for copies are received, the applicable fees for search, inspection, reproduction, or certification will be assessed.

Form C10, *Landing Certificate*

11. Form C10, *Landing Certificate*, whether an original or a copy, is regarded as a complete record. The application fee will be charged regardless of whether they are certified at the time the reporting or accounting record is presented or on a subsequent date. Persons requesting landing certificates should provide the following minimum information:

(a) name of Canadian importer;

(b) date of invoice and value of goods;

(c) description of the goods; and

(d) approximate date of importation into Canada.

12. Under normal circumstances, landing certificates are to be issued when the goods are imported for consumption. However, they may be issued for goods accounted for and delivered to warehouse by provincial liquor control authorities in order that they may comply with the bonding requirements of United States customs. A landing certificate may be supplied only to the exporter, importer, or an authorized agent.

13. If an exporter requesting a landing certificate provides a copy of the invoice which can be compared with the office copy, such invoice is to be validated at no additional charge.

14. While landing certificate forms are primarily of interest to countries which request issuance and are usually supplied by those countries, the CBSA provides Form C10, which is available on request, to importers in cases where forms are not supplied.

Miscellaneous

15. If an applicant has sought and inspected a record for the purpose of noting pertinent data in order to prepare a copy for subsequent certification, a second application fee shall not be levied, provided the record for certification is presented before the close of business of the same day.

16. When accommodating requests for certification of copies, care must be taken to ensure that they are, in fact, true copies of the records on file with the CBSA.

Fees

17. Information on the method of calculating fees is provided in Appendix A to this memorandum.

Exceptions

18. Fees for search, inspection, reproduction, and certification of customs invoices and accounting records will not be assessed when such records are required to effect release of goods which were fully duty paid at one customs office but which subsequently arrived at another customs office.

19. The *Fees for Records Regulations* are not applicable in respect of copies of records prepared for use by any office, division, or branch of the CBSA.

20. Public requests for information derived from official sources must be addressed as follows:

Canada Border Services Agency
410 Laurier Avenue West, 11th floor
Ottawa ON K1A 0L8

Attention: Access to Information and Privacy (ATIP)
Coordinator

APPENDIX A**INFORMATION FOR CALCULATING FEES**

1. Fees will be charged as specified in sections 4 and 5 of the Regulations contained in this Memorandum.
2. The following are examples of charges in specific situations:

Example 1:

If the applicant asks the CBSA to prepare certified or uncertified copies of an accounting record, an invoice, and a cargo control record, totaling 30 pages, the charges will be:

Application fee \$ 5.00
 Reproduction (30 pages at \$0.20) \$ 6.00
 Sub-total \$ 11.00
 Plus GST at 5% for a total of \$ 11.55 or HST at 13% for a total of \$ 12.43

Note: GST is applicable to all provinces except Nova Scotia, New Brunswick, and Newfoundland. For these provinces, **HST** will apply.

Example 2:

If an applicant asks the CBSA to prepare certified or uncertified copies of three non-computerized records totaling 200 pages, that necessitates six hours search by one employee, the charges will be:

Application fee \$ 5.00
 Search in excess of 5 hours
 (4 quarter hours at \$2.50 per quarter hour) \$10.00
 Reproduction (200 pages at \$0.20) \$40.00
 Sub-total \$55.00
 Plus GST at 5% for a total of \$57.75 or HST at 13% for a total of \$62.15

Note: GST is applicable to all provinces except Nova Scotia, New Brunswick, and Newfoundland. For these provinces, **HST** will apply.

Example 3:

If an applicant asks the CBSA to prepare certified or uncertified copies of records totaling 100 pages from machine readable records that necessitates a half hour of programming by one employee and 10 minutes of processor time, the charges will be:

Application fee \$ 5.00
 Programming (2 quarter hours at \$5.00 per quarter hour) \$ 10.00
 Processing (10 minutes at \$16.50 per minute) \$165.00
 Sub-total \$180.00
 Plus GST at 5% for a total of \$189.00 or HST at 13% for a total of \$203.40

Note: GST is applicable to all provinces except Nova Scotia, New Brunswick, and Newfoundland. For these provinces, **HST** will apply.

REFERENCES

ISSUING OFFICE – Strategy and Coordination Branch	HEADQUARTERS FILE – 7635-3
LEGISLATIVE REFERENCES – <i>Customs Act</i> , section 107	OTHER REFERENCES –
SUPERSEDED MEMORANDA “D” – D1-3-1, March 27, 1997	

Services provided by the Canada Border Services Agency are available in both official languages.

