



Memorandum D17-1-21

Ottawa, August 26, 2022

Maintenance of Records in Canada by Importers

In Brief

1. This memorandum has been revised to update the Canada Border Services Agency (CBSA) policy concerning the requirements regarding the maintenance of records, in and outside of Canada.
2. The template of the Agreement to Maintain Records Outside of Canada was changed to the Agreement to Maintain Records Elsewhere than the Place of Business in Canada to include all scenarios where the records are not kept at the place of business in Canada.

This memorandum provides information concerning the requirements regarding the maintenance of records by importers at their place of business in Canada, or at any other place designated by the Minister.

Legislation

Sections 40, 41, 43 and 109 of the [Customs Act](#)

[Imported Goods Records Regulations](#)

Table of Contents

- [Guidelines and General Information](#)
 - [Additional Information](#)
 - [Appendix](#)
 - [References](#)

Guidelines and General Information

Importer Records Maintained Within Canada

1. Record-keeping requirements for imported commercial goods apply to resident and non-resident importers, including exporters abroad who ship commercial goods to themselves in Canada.

2. At a minimum, importers are required to keep, for the period of six years following the importation of the commercial goods, all records that relate to the origin, marking, purchase, importation, costs and value of the commercial goods; payment for the commercial goods; the sale or other disposal of the commercial goods in Canada; and any application for an advance ruling made under section 43.1 of the [Customs Act](#) (the Act) in respect of the commercial goods. In addition to these requirements, the [Imported Goods Records Regulations](#) (the Regulations) also require additional records be kept for various specific entities and in various scenarios.

3. Generally, an importer is required to maintain records at its place of business in Canada. However, an importer may submit an application to the CBSA requesting authorization to maintain records at a location in Canada other than its place of business. The form *Agreement to Maintain Records Elsewhere than the Place of Business in Canada* can be found at the following CBSA link: [BSF900](#). The agreement must identify the corporate address(es) – the address registered for tax purposes, those of the place(s) of business as well as the business address where the records will be maintained and how the location relates to the importer (e.g., accountant's office, customs broker office). If the records are kept at more than one location in Canada, they have to be integral at no less than one of the locations or a portal must be in place to access the records electronically. Note that in order to respect the above requirements, PO boxes and mail forwarding services will not be accepted.

4. A place of business generally means any premises, facilities or installations, whether dispersed or situated in one place, used for carrying on the business of the enterprise whether or not they are used exclusively for that purpose. A place of business may also exist where no premises are available or required for carrying on the business of the enterprise and it simply has a certain amount of space at its disposal on a constant or a temporary basis. It is immaterial whether the premises, facilities or installations are owned or rented by or are otherwise at the disposal of the enterprise, and place of business may be situated in the business facilities of another enterprise.

Non-resident Importers

5. Non-resident importers usually do not maintain a place of business in Canada but may forward records to a licensed customs broker who prepares accounting documents on their behalf, pays duties, takes delivery of the goods, and arranges delivery based on their instructions.

6. A customs broker, accountant, or other authorized agent may be designated by a non-resident importer to maintain its records in Canada. The CBSA will only consider designations when the importer submits the form *Agreement to Maintain Records Elsewhere than the Place of Business in Canada* that can be found at the following CBSA link: [BSF900](#). The application must indicate the corporate address(es), those of the place(s) of business, and the business address where the records will be maintained as well as the agent's name and relationship to the importer. It should be noted that when the CBSA authorizes such requests for an agent to maintain records, the importer continues to be responsible for all of the legislative requirements of subsections 40(1) and 43(1) of [the Act](#) and related regulations..

Records Maintained Outside of Canada

7. Importers may also submit a request to the CBSA for an authorization to maintain records at their place of business or other location outside of Canada, more specifically in the United States of America or in Mexico, or designate an agent to keep records on their behalf. The importer must complete the form *Agreement to Maintain Records Elsewhere than the Place of Business in Canada* that can be found at the following CBSA link: [BSF900](#).

8. The CBSA regards the authorization to keep records at a place other than the place of business (whether inside or outside of Canada) as the granting of a privilege. Non-compliance will result in the cancellation of the authorization and the possible application of administrative penalties.

Agreement to Maintain Records Elsewhere than the Place of Business in Canada

9. An electronic copy of the completed agreement must be sent to cm-go@cbsa-asfc.gc.ca for review prior to sending the original agreement for processing. Once the Agreement has been reviewed and accepted by the CBSA, please mail the original hand signed copy to the following address:

Maintenance of Importer Records Program
Trade Operations Division
Canada Border Services Agency

Courier/street address 1980 Matheson Blvd East
Mississauga ON L4W 5R7
Canada

Alternatively, a signed electronic copy can be sent by email to cm-go@cbsa-asfc.gc.ca. The electronic document must be signed using an advanced electronic signature, which is uniquely linked with and correctly identifies the signatory.

Due to the unprotected nature of the Internet, the CBSA cannot guarantee the security of the information via e-mail. Any documents received electronically will be regarded as an implicit recognition and acceptance of that fact. Encryption and password protection is strongly advised, but not obligatory.

Imaged and Microfilmed Records

10. Where records are maintained in an electronic imaged or microfilmed format, the imaging or microfilming program must adhere to the National Standards of Canada, CAN/CGSB-72.34-2017, Electronic Records as Documentary Evidence. This Standard is available from the [Canadian General Standards Board website](#).

Electronic Data Processed Records

11. Records maintained in electronic imaged or microfilmed format are recognized as records of account, provided the medium can be related back to the supporting source documents or hard copy documents and is supported by a system capable of producing an accessible and readable copy on demand.

12. All records of account (including source documents) available in paper format must be kept, except where an acceptable electronic imaging or microfilming program identified in paragraph 10 is in place.

13. The CBSA eManifest and CARM Portal users are required to retain separate records in respect of imported goods in accordance with the information provided in this memorandum. The eManifest and CARM Portals are not to be used for record-keeping.

14. Records kept in the United States of America or in Mexico and accessed electronically are not considered to be records in Canada. However, where records are maintained electronically at a location outside of Canada, more specifically in the United States of America or in Mexico, a copy of the records

may be accepted, provided these are made available to the CBSA in Canada or at a location designated by the Minister in an electronically readable and useable format.

Availability for Inspection and Delivery

15. The records referred to in sections 2 and 3 of [the Regulations](#) shall be kept in such a manner as to enable a CBSA officer to perform detailed audits and verifications to obtain, or verify the information upon which a determination of the amount of the duties paid or payable was made.

16. In accordance with subsection 43(1) of [the Act](#), the Minister may, for any purpose related to the administration or enforcement of the Act, require from any person the production of any record, book, letter, account, invoice, proof of payment, ledgers, journal entries, statement (financial or otherwise), or other document at a place, and within the time specified therein.

17. In addition to granting access to the records, the importer must provide access to key personnel who can deliver explanations on the information provided.

Non-compliance

18. Where it is determined that an importer has failed to comply with any of the requirements for the maintenance of records, the importer will be requested to fulfill these requirements within a reasonable period of time. If an importer fails to comply with the requirements of record maintenance under subsection 40(1) of [the Act](#), the CBSA may:

- (a) assess Administrative Monetary Penalty System (AMPS) penalties in accordance with subsection 109.1(1) of [the Act](#);
- (b) detain under the authority of section 41 of [the Act](#), any goods imported by the importer until the importer has complied with the requirements.

19. Where a person who is required by subsection 40(1) of [the Act](#) to keep records, other than a person referred to in section 3.1 of [the Regulations](#), has not kept records or has been required to provide records in accordance with section 43 of [the Act](#) and fails to do so, additional steps may be taken, such as denying or withdrawing preferential tariff treatment for the commercial goods that are the subject of those records. In addition, failure to comply with sections 40 or 43 of [the Act](#) is a criminal offence, pursuant to subsection 160(1) of [the Act](#).

Additional Information

20. For more information, e-mail the CBSA at cm-go@cbsa-asfc.gc.ca.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	7635-4
Legislative References	<u>Customs Act</u> <u>Imported Goods Records Regulations</u>
Other Reference	CAN/CGSB-72.34-2017, Electronic Records as Documentary Evidence
Superseded Memorandum D	D17-1-21 dated January 25, 2021

Final Approval

(check one option, obtain required signatures and date)

- OK to E-PRINT**
- OK to E-PRINT once written corrections are made**
- Once written corrections are made, RESUBMIT new proofs**

Manager's approval/signature

Print Manager's name

Date: _____

Director's approval/signature

Print Director's name

Date: _____