



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Ottawa, May 19, 2011

MEMORANDUM D17-1-3

In Brief

CASUAL IMPORTATIONS

This memorandum has been revised because all references to cargo control documents had to be changed to cargo control numbers, due to electronic transmissions in eManifest.



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Ottawa, May 19, 2011

MEMORANDUM D17-1-3

CASUAL IMPORTATIONS

This memorandum provides an excerpt of the legislation related to the importation of casual goods, and outlines the accounting documents and procedures to be used to account for casual goods at the Canada Border Services Agency (CBSA).

Regulations

Note: The regulations governing the policy and procedures applicable to casual goods are found in *Accounting for Imported Goods and Payment of Duties Regulations*.

Regulations Respecting the Accounting for Imported Goods and Payment of Duties

SOR/86-1062

Registration November 6, 1986

Customs Act

Accounting for Imported Goods and Payment of Duties Regulations

P.C. 1986-2482 November 6, 1986

Whereas, pursuant to subsection 164(3) of the *Customs Act**, a copy of the proposed *Regulations respecting the accounting for imported goods and the payment of duties*, substantially in the form annexed hereto, was published in the Canada Gazette Part I on March 29, 1986 and a reasonable opportunity was thereby afforded to interested persons to make representations to the Minister of National Revenue with respect thereto;

Therefore, Her Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue, pursuant to sections 32, 33, 35, 88, 89 and 92, paragraphs 164(1)(d), (i) and (j) and section 166 of the *Customs Act**, is pleased hereby to make the annexed *Regulations Respecting the Accounting for Imported Goods and the Payment of Duties*, effective on the coming into force of sections 32, 33, 35, 88, 89 and 92, paragraphs 164(1)(d), (i) and (j) and section 166 of the *Customs Act**.

* S.C. 1986, c. 1

Regulations Respecting the Accounting for Imported Goods and the Payment of Duties

Short Title

1. These Regulations may be cited as the *Accounting for Imported Goods and Payment of Duties Regulations*.

Interpretation

2. In these Regulations,

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

“A.T.A. Carnet” [Repealed, SOR/2001-197, s. 2]

“automotive production goods” [Repealed, SOR/2006-152, s. 1]

“automotive service goods” [Repealed, SOR/2006-152, s. 1]

“billing period”, in respect of commercial goods, means the period that begins on the 25th day of a month and ends on the 24th day of the following month and that includes the earlier of

(a) the day on which the commercial goods are accounted for, and

(b) the last day on which the commercial goods are required to be accounted for; (*période de facturation*)

“business day” means a day other than Saturday or a holiday; (*jour ouvrable*)

“business number” means the business number assigned by the Agency to an importer or carrier; (*numéro d’entreprise*)

“CADEX” [Repealed, SOR/96-150, s. 1]

“casual goods” means goods imported into Canada other than commercial goods; (*marchandises occasionnelles*)

“chief officer of customs”, with respect to an area or place, means the manager of the customs office or customs offices that serve that area or place; (*agent en chef des douanes*)

“commercial goods” means goods imported into Canada for sale or for any commercial, industrial, occupational, institutional or other like use; (*marchandises commerciales*)

“courier” means a commercial carrier that is engaged in scheduled international transportation of shipments of goods other than goods imported as mail; (*messenger*)

“CSA authorization” means a customs self-assessment authorization issued under section 10.5; (*autorisation PAD*)

“CSA carrier” means a carrier that holds a CSA authorization; (*transporteur PAD*)

“CSA importer” means an importer that holds a CSA authorization; (*importateur PAD*)

“customs invoice” means a customs invoice in the prescribed form; (*facture douanière*)

“Electronic Commerce Client Requirements Document” means the Electronic Commerce Client Requirements Document established by the Agency, as amended from time to time; (*document sur les exigences à l’égard des clients du commerce électronique*)

“eligible goods” means commercial goods that have been shipped directly from the United States, or commercial goods that have been shipped directly from Mexico to an importer who is a vehicle manufacturer within the automotive industry, and, in respect of both classes of goods, there is no requirement under any Act of Parliament or of the legislature of a province or any regulation made under such Act that a permit, licence or other similar document be provided to the Agency before the goods are released; (*marchandises admissibles*)

“intoxicating liquor” [Repealed, SOR/2005-210, s. 1]

“List of Tariff Provisions” means the List of Tariff Provisions set out in the schedule to the *Customs Tariff*; (*liste des dispositions tarifaires*)

“participants’ requirements document” [Repealed, SOR/2006-152, s. 1]

“release period”, in respect of the release of goods imported as mail, means the period beginning on the first day of the month in which the goods are released and ending on the last day of that month; (*période de dédouanement*)

“specified commercial vehicle” [Repealed, SOR/2006-152, s. 1]

“vehicle” [Repealed, SOR/2006-152, s. 1]

“vessel” means any of the goods described in Chapter 89 of the *Customs Tariff*. (*bateau*)

SOR/88-515, ss. 1, 12(F); SOR/91-83, s. 1; SOR/92-129, s. 1; SOR/92-409, s. 1; SOR/92-410, s. 1; SOR/95-419, s. 1; SOR/96-150, s. 1; SOR/97-112, ss. 1, 7(T); SOR/98-53, s. 5; SOR/2001-197, s. 2; SOR/2005-210, s. 1; SOR/2005-383, s. 1; SOR/2006-152, s. 1.

PART I

[Repealed, SOR/2006-152, s. 2]

General Manner of Accounting

3. (1) Except as otherwise provided for in the Act or these Regulations, every person required by subsection 32(1), (3) or (5) of the Act to account for goods, or by subsection 32(2)(a) of the Act to make an interim accounting in respect of goods, shall do so

(a) in writing at the customs office from which the goods were released or are to be released;

(a.1) [Repealed, SOR/2006-152, s. 3]

(b) orally either by telephone or by other means of telecommunication at a customs office designated for that purpose by the Minister under section 5 of the Act, in the case of a person who holds an authorization to present themselves in an alternative manner under paragraph 11(b), (c) or (e) of the *Presentation of Persons (2003) Regulations*; or

(c) by electronic means in accordance with the technical requirements, specifications and procedures for electronic data interchange that are set out in the Electronic Commerce Client Requirements Document.

(2) Every CSA importer shall account, under subsection 32(3) of the Act, for goods that have been released under subsection 32(2) of the Act by electronic means in accordance with the technical requirements, specifications and procedures for electronic data interchange that are set out in the Electronic Commerce Client Requirements Document.

SOR/88-515, s. 2; SOR/96-150, s. 2; SOR/2005-383, ss. 2, 13; SOR/2006-152, s. 3.

4. (1) Every person who accounts for goods under subsection 32(1), (3) or (5) of the Act or who makes an interim accounting in respect of goods under subsection 32(2)(a) of the Act shall provide, at the time of accounting and before the goods are released, if the goods have not been released before that time, every certificate, licence, permit or other document and any information that is required to be provided under the Act or these Regulations or under any other Act of Parliament or regulations made pursuant thereto that prohibits, controls or regulates the importation of goods.

(2) Subsection (1) does not apply to a CSA importer in respect of goods released under paragraph 32(2)(b) of the Act.

SOR/2005-383, ss. 3, 13.

General Requirements Respecting the Accounting for and Payment of Duties on Casual Goods

[SOR/88-515, s. 3]

5. (1) Every person who accounts for casual goods under subsection 32(1), (3) or (5) of the Act shall provide, at the time of accounting and before the goods are released, if the goods have not been released before that time, a commercial invoice, current price list, bill of sale or other similar document that describes the goods and contains information sufficient to enable an officer to determine the tariff classification and appraise the value for duty of the goods.

(2) Subsection (1) does not apply to a person who accounts for casual goods orally under paragraph 3(1)(b).
SOR/2005-383, s. 4; SOR/2006-152, s. 4.

5.1 (1) Subject to subsection (2) and sections 7 and 8, casual goods may be released prior to the payment of duties thereon, if the importer or owner of the goods provides, as conditional payment of an amount equal to the amount of these duties

(a) a remittance by credit card in respect of which the importer or owner of the goods is the cardholder or authorized user, where the issuer of the credit card has entered into an agreement with the Government of Canada establishing the conditions of its acceptance and use; or

(b) a traveller's cheque, a money order or a certified cheque.

(2) Where casual goods are released prior to the unconditional payment of duties thereon, the person who accounted for the goods shall pay the duties thereon within five days after their release.

SOR/88-515, s. 4.

General Requirements Respecting the Accounting for Commercial Goods

6. (1) Every person who accounts for commercial goods under subsection 32(1), (3) or (5) of the Act shall provide, at the time of accounting and before the goods are released, if the goods have not been released before that time,

(a) in the case of goods that have an estimated value for duty of \$1,600 or more,

(i) a completed customs invoice,

(ii) the commercial invoice, where the invoice contains the same information as would a completed customs invoice, or

(iii) the commercial invoice and a partially completed customs invoice, where together they contain the same information as would a completed customs invoice; and

(b) in the case of goods that have an estimated value for duty of less than \$1,600, a commercial invoice, current price list, bill of sale or other similar document that

describes the goods, denotes the number of units being imported and contains information sufficient to enable an officer to determine the tariff classification and appraise the value for duty of the goods.

(2) Subsection (1) does not apply to a CSA importer in respect of goods released under paragraph 32(2)(b) of the Act.

SOR/90-615, s. 1; SOR/96-150, s. 3; SOR/2005-383, s. 5.

Release Without Accounting

[SOR/92-410, s. 2]

7. (1) Subject to subsection (3), the following goods may be released without any requirement of accounting under section 32 of the Act if the goods are not charged with duties and may be reported orally under paragraphs 5(1)(a) to (d) of the *Reporting of Imported Goods Regulations*:

(a) goods, other than vessels, classified under tariff item No. 9801.00.10 or 9803.00.00 in the List of Tariff Provisions;

(b) commercial conveyances manufactured in Canada that are classified under tariff item No. 9813.00.00 in the List of Tariff Provisions;

(c) commercial conveyances previously accounted for in Canada under the *Customs Act* that are classified under tariff item No. 9814.00.00 in the List of Tariff Provisions;

(d) goods classified under tariff item No. 9816.00.00 in the List of Tariff Provisions, if the goods are not imported as mail; and

(e) goods eligible for temporary importation classified under tariff item No. 9993.00.00 in the List of Tariff Provisions.

(f) [Repealed, SOR/95-409, s. 3]

(g) [Repealed, SOR/98-53, s. 6]

(2) Subject to subsection (3), the following goods may be released without any requirement of accounting under section 32 of the Act if the goods are not charged with duties:

(a) vessels classified under tariff item No. 9801.00.20 or 9803.00.00 in the List of Tariff Provisions; and

(b) goods classified under tariff item No. 9813.00.00 or 9814.00.00 in the List of Tariff Provisions that form part of the baggage of a person arriving in Canada, whether or not the person and the baggage are carried on board the same conveyance.

(c) [Repealed, SOR/98-53, s. 6]

(2.1) Subject to subsection (3), the following goods may be released without any requirement of accounting under section 32 of the Act:

(a) goods to which the *Postal Imports Remission Order* or the *Courier Imports Remission Order* applies;

(b) goods imported as mail and classified under tariff item No. 9816.00.00 in the List of Tariff Provisions;

(c) goods classified under tariff item No. 9804.10.00, 9804.20.00 or 9804.40.00 in the List of Tariff Provisions, if the goods are reported orally under paragraphs 5(1)(a) to (d) of the *Reporting of Imported Goods Regulations*; and

(d) goods that have an estimated value for duty of less than \$1,600, where

(i) the goods are not charged with duties other than the tax imposed under Part IX of the *Excise Tax Act*,

(ii) the goods are goods to which section 7.1 of Schedule VII to the *Excise Tax Act* applies, and

(iii) the supplier of the goods is registered in accordance with Subdivision d of Division V of Part IX of the *Excise Tax Act*.

(3) Goods may be released in accordance with subsection (1), (2) or (2.1) on condition that the importer or owner of the goods provides, prior to the release of the goods, every certificate, licence, permit or other document and any information that is required to be provided under any Act of Parliament that prohibits, controls or regulates the importation of goods or a regulation made pursuant to such an Act.

(4) Goods which have been released in accordance with sections 7.1 to 7.3 and which have not been delivered to the importer or owner thereof shall be considered to have been released without any requirement of accounting under section 32 of the Act, on condition that the courier has presented evidence that the goods are no longer in Canada or were destroyed.

SOR/88-515, s. 5; SOR/92-410, s. 3; SOR/95-409, s. 3; SOR/95-419, s. 2; SOR/96-150, s. 4; SOR/98-53, s. 6; SOR/2005-176, s. 1.

Release of Goods Imported by Courier Prior to Accounting and Prior to Payment of Duties

7.1 Notwithstanding sections 5 and 5.1 and subject to sections 7, 7.2 and 7.3, goods imported by courier may be released under subsection 32(4) of the Act prior to the accounting required under subsection 32(1) of the Act and prior to the payment of the duties required under subsection 32(5) of the Act on condition that

(a) the goods

(i) have an estimated value for duty of less than \$1,600,

(ii) are not prohibited, controlled or regulated by an Act of Parliament that prohibits, controls or regulates the importation of goods or a regulation made pursuant to such an Act, and

(iii) are released at a customs office designated for that purpose by the Minister under section 5 of the Act; and

(b) the courier is a bonded carrier.

SOR/95-419, s. 3; SOR/96-150, s. 5; SOR/2005-210, s. 4; SOR/2006-152, s. 22.

7.2 Commercial goods imported by courier may be released pursuant to subsection 32(4) of the Act prior to the accounting required under subsection 32(1) of the Act and prior to the payment of duties required under paragraph 32(5)(b) of the Act on condition that

(a) the courier has a written undertaking from the importer or the importer's agent stating that the commercial goods will be accounted for and that the duties thereon will be paid within the prescribed time;

(b) the importer or owner of the commercial goods has given security in accordance with section 11;

(c) the courier has, within the 30 days preceding the release of the commercial goods and within the two business days after the date of the report made pursuant to paragraph 12(3)(b) of the Act, provided the importer or the importer's agent with a copy of that report and any documentation accompanying the shipment of the commercial goods; and

(d) upon request of the Minister, Commissioner or a Director General of the Agency, the courier presents evidence indicating that the courier meets the conditions set out in paragraph 7.1(b) and paragraphs (a) and (c).

SOR/95-419, s. 3; SOR/2005-210, s. 2.

7.3 Casual goods imported by courier may be released pursuant to subsection 32(4) of the Act prior to the accounting required under subsection 32(1) of the Act and prior to the payment of duties required under paragraph 32(5)(a) of the Act on condition that

(a) the courier reporting the casual goods is an authorized person within the meaning of section 2 of the *Persons Authorized to Account for Casual Goods Regulations*; and

(b) the courier has given security in accordance with section 11.

SOR/95-419, s. 3.

7.4 Subject to subsection 7(4), where goods have been released in accordance with sections 7.1 to 7.3, the person required by subsection 32(5) of the Act to account for the goods shall do so no later than the 24th day of the month following the month in which the goods are released.

SOR/95-419, s. 3.

7.5 Where goods have been accounted for in accordance with section 7.4, the person required by subsection 32(5) of the Act to pay the duties thereon shall do so no later than the last business day of the month following the month in which the goods are released.

SOR/95-419, s. 3.

Release of Goods Imported as Mail

8. Goods imported as mail may be released under subsection 32(4) of the Act prior to the accounting required under subsection 32(5) of the Act and prior to the payment of duties thereon and without the giving of security pursuant to section 35 of the Act, except where the goods

(a) are commercial goods that have an estimated value for duty of \$1,600 or more; or

(b) are prohibited, controlled or regulated by an Act of Parliament that prohibits, controls or regulates the importation of goods or a regulation made pursuant to such an Act.

SOR/92-410, s. 4; SOR/96-150, s. 6.

8.1 [Repealed, SOR/98-186, s. 1]

8.2 Subsections 147.1(3) to (13) of the Act do not apply to mail where the goods imported as mail are

(a) goods not charged with duties;

(b) goods in respect of which all the duties are remitted;

(c) goods classified under tariff item No. 9816.00.00 in the List of Tariff Provisions; or

(d) commercial goods that have an estimated value for duty of \$1,600 or more.

SOR/92-410, s. 4; SOR/96-150, s. 8; SOR/98-53, s. 7.

8.3 The Canada Post Corporation shall pay, by cash or certified cheque, the duties required under subsection 147.1(6) of the Act, to be paid in respect of goods imported as mail not later than the last business day of the month following the month in which the release period ended.

SOR/92-410, s. 4.

GUIDELINES AND GENERAL INFORMATION

1. Casual goods are to be accounted for on Form B15 or B15-1, *Casual Goods Accounting Document*, with the following exceptions:

(a) a properly completed Form B3, *Canada Customs Coding Form*, is accepted if prepared and either presented or transmitted by the importer or the person acting as an importer's agent;

(b) Form E24, *Personal Exemption CBSA Declaration*, or E311, *CBSA Declaration Card*, is used when a traveller requires a written exemption claim;

(c) travellers claiming personal effects as "goods to follow" under tariff item No. 9804.20.00 (7-day exemption) must declare them at the CBSA office at the first point of arrival in Canada. These goods must be declared in writing on a Form E24. When the "goods to follow" arrive in Canada and the importers will not be present to clear the goods themselves, they may provide written authorization to an agent to act on their behalf. The definition of an agent may be found in Memorandum D1-6-1, *Authority to Act as Agent*. **The carrier transporting the goods cannot act as an agent of the importer.** When these goods arrive through the commercial stream, they must be electronically transmitted by the carrier on a separate cargo control number. A copy of the Form E24 must be presented to the CBSA by the importer or their agent. The cargo control number is to be marked on Form E24 and vice versa, and the E24 is to be stamped by the CBSA. The cargo control number is to be acquitted by reference to the original Form E24 and office reference. If a copy of the Form E24 cannot be produced by the traveller or agent, the goods may **not** be classified under tariff item No. 9804.20.00, and are subject to regular duty and taxes;

(d) a properly completed Form E14, *CBSA Postal Import Form*, is attached to the mail item of casual goods arriving by mail. Instructions for importations by mail can be found in the D5 Memoranda series and Memorandum D8-2-2, *Postal Imports Remission Order*;

(e) Form E29B, *Temporary Admission Permit* (see Appendix D), is used when documentation is needed for personal effects imported temporarily by visitors and temporary residents under tariff item No. 9803.00.00. Under such circumstances these goods are entitled to duty and tax-free entry **only** when

imported by a non-resident under the conditions described in this tariff item. No accounting document is required for goods imported temporarily under tariff item No 9803.00.00. Travellers claiming temporary importation of their goods under this tariff item must personally declare them at the first CBSA port of entry, where they arrive in Canada, at which time the border services officer makes a determination of their eligibility. For casual goods imported temporarily under the provisions of tariff item No. 9803.00.00, Form E29B may be used;

(f) Form E29B can also be used when documentation is needed for residents of Canada temporarily importing conveyances under the provisions of tariff item No. 9802.00.00; and

(g) Form B4, *Personal Effects Accounting Document*, is required for casual goods imported under the provisions of tariff item Nos. 9805.00.00, 9806.00.00 or 9807.00.00 or 9829.00.00.

2. Instructions for importations into Canada by courier services, for qualifying shipments of less than \$20, are found in Memorandum D8-2-16, *Courier Imports Remission Order*.
3. Form B15 or B15-1 is to be used whenever a border services officer has to prepare an accounting document for a casual importer. The document indicates the duty and taxes applicable.
4. Form B15 (manual) is a standard pre-numbered accountable form in book format and is prepared in triplicate (see Appendix A). The original (white) is the office copy; the second copy (buff) is the importer's copy to be given as proof of payment and to obtain release of the goods; the third copy (canary) is the control copy which remains in the book for audit purposes.
5. Form B15-1 (automated) is prepared in two copies (see Appendix B). The original is the office copy and the second copy is given to the importer as proof of payment and to obtain release of the goods.
6. Border services officers must show the 10-digit classification number of goods on Form B15 or B15-1. The 9th and 10th digits form the statistical suffix used to provide further product description as determined by Statistics Canada. These last two digits are required to determine the provincial sales tax status of some commodities. Form B15 and Form B15-1 are not required by Statistics Canada.
7. Border services officers are to ensure that the minimum identification requirements are met, i.e., the name and postal code are indicated on the form.
8. Once Form B15 has been properly completed and any duty and taxes owing have been collected, the form is to be numbered and stamped "duty paid." After payment has been accepted at automated offices, the Travellers Entry

Processing System (TEPS) assigns an accounting document number and shows the date and "paid" in the duty-paid stamp field of Form B15-1. The receipt copy of the form is to be given to the importer.

9. The importer or their agent, as well as the border services officer involved, must initial any changes made to the completed form at the time of importation.

10. If Form B15 (manual) is voided, the complete set must remain intact in the book. The word "void" and the reason must be shown, as well as the signature of the border services officer involved.

11. Form B15-1 (automated) can be voided either before or after payment by an authorized individual, as defined in the security level maintenance file for that office. Comments explaining the reason for the void can be input directly into the system. The comments and the user ID of the individual who voided the transaction are printed on the system-generated void/incomplete document report. This report is used to reconcile accounting document numbers.

12. Payment of any applicable duty and taxes on casual importations can be made in cash, by money order, traveller's cheque, bank draft, uncertified cheque (up to \$2,500), Visa, or MasterCard. Payment by debit card is also available in a number of sites.

13. Cargo control numbers are to be acquitted by reference to the accounting number assigned to the Form B4.

14. There is no value limitation applicable to casual goods.

Form B4, *Personal Effects Accounting Document*

15. Personal effects imported under the provisions of tariff item Nos. 9805.00.00 (former residents), 9806.00.00 (beneficiary), 9807.00.00 (settlers) and 9829.00.00 (seasonal residents) are to be accounted for on Form B4 (see Appendix C). Persons claiming goods under tariff item No. 9805.00.00, 9806.00.00, 9807.00.00 and 9829.00.00 must personally declare their goods at the CBSA office at the first point of arrival in Canada by completing and signing a Form B4, regardless of whether the goods accompany the travellers at that time or will follow later. Form B15 and Form B15-1 are not to be used instead of Form B4, but should be cross-referenced if duty and taxes are collected (for example, a former resident imports goods valued in excess of \$10,000).

16. Customs brokers are **not** to use the above tariff item Nos. within the Accelerated Commercial Release Operations Support System (ACROSS). This exclusion includes goods released through the Courier/Low Value Shipment (LVS) Program.

17. Form B4 is available on-line only, in English (B4E) or French (B4F), and also has a bilingual continuation sheet, Form B4A (list of goods imported). This form can be

completed on-line by the traveller, in advance of arriving in Canada and presented to the border services officer or, it can be completed by the officer when the traveller arrives at the first CBSA Port of Entry (POE) in Canada.

18. Whether the traveller completes Form B4 at the time of arrival or in advance, the border services officer who finalizes the document must ensure that the importer understands the conditions outlined on the form, has completed the appropriate sections, and has signed the form. Goods that cannot be listed on Form B4 are to be listed on Form B4A. If a mover's inventory or traveller's listing is provided, it may be used instead of Form B4A; however, approximate values should be shown for the goods that are listed. Goods arriving at a later date should be shown separately on the list.

19. The border services officer is to complete the shaded areas of the form reserved for CBSA use, and assign an accounting number from a separate set of numbers kept for this purpose. The numbering sequence from Form B15 and B15-1 is not to be used as the accounting number on Form B4. The importer will be given the numbered importer's copy as proof of lawful importation of the goods. The importer should be advised to retain this copy for future reference and to obtain release of any goods to follow at a later date.

20. When the "goods to follow" arrive in Canada and the importers will not be present to clear the goods themselves, they may provide written authorization to an agent to act on their behalf. The definition of an agent may be found in Memorandum D1-6-1, *Authority to Act as Agent*. **The carrier transporting the goods cannot act as an agent of the importer.**

21. When "goods to follow" arrive by commercial carrier, they are not to be entered into ACROSS, but will be released on the strength of the importer's copy of Form B4. The carrier will issue an individual cargo control number for these particular shipments and present it to the CBSA along with the importer's completed Form B4 and any supporting documents. The cargo control number is to be marked on Form B4 and vice versa, and the B4 is to be stamped by the CBSA. The cargo control number is to be acquitted by reference to the original Form B4 accounting number and office reference. When "goods to follow" are released at a different CBSA office, a photocopy of the importer's Form B4 is to be forwarded to the office where the Form B4 was issued, for attachment to the original document on file at that office.



22. The Form B4 will be reviewed by the CBSA in comparison to the goods reported by the carrier and a decision to release or refer the goods for examination will be made at that time. The importer or their authorized agent must be available to answer any questions from the CBSA or to account for any goods that do not qualify under their exemption. The border services officer will initial and date the items being released on the settler's copy of the Form B4.

23. If the importer or their authorized agent cannot produce the original copy of the Form B4 that indicates that "goods to follow" were previously declared, regular duty and taxes will apply.

24. When goods arrive at an Inland Alternate Service (IAS) location, the importer or their agent must be present at the IAS location, and may allow the sufferance warehouse operator or other party to fax the documentation to the CBSA Hub on their behalf. This is in keeping with IAS policies and procedures.

APPENDIX B

FORM B15-1, CASUAL GOODS ACCOUNTING DOCUMENT

 Canada Border Services Agency / Agence des services frontaliers du Canada		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) A		Duty paid stamp - Timbre de droits acquittés										
CASUAL GOODS ACCOUNTING DOCUMENT DÉCLARATION EN DÉTAIL DES MARCHANDISES OCCASIONNELLES														
Importer's name - Nom de l'importateur			Reference No. - N° de référence											
Importer's address - Adresse de l'importateur			Country of export - Pays d'exportation		Exchange rate - Taux de change									
Accounting document No. - N° de la déclaration en détail														
Quantity Quantité	Description of goods Désignation des marchandises	Classification No. N° de classement	Value for duty (CAN dollars) Valeur en douane (Dollars CAN)	TT	Rate of duty Taux de droit	E.T. rate Taux de T.A.	GST/HST rate-Taux de TPS/TVH	PST rate Taux de TVP	Duty Droit	Excise tax Taxe d'accise	Provincial liquor mark-up/Fee Frais/Majoration prov. sur l'alcool	Provincial tobacco tax Taxe provinciale sur le tabac	GST/HST TPS/TVH	Provincial sales tax Taxe de vente provinciale
CBSA will charge a fee for dishonoured payments L'ASFC imposera des frais pour tout paiement non honoré										Summary - Sommaire		Money tendered - Argent présenté		
										Duty Droit		Cash - CAN Comptant - CAN		
										Excise tax Taxe d'accise		Cash - U.S. Comptant - É.-U.		
										GST/HST TPS/TVH		U.S. exchange Taux de change É.-U.		
										Provincial liquor mark-up/Fee Frais/Majoration provincial sur l'alcool				
										GST/HST on provincial liquor fee TPS/TVH sur les frais provinciaux sur l'alcool				
										Provincial tobacco tax Taxe provinciale sur le tabac				
										Provincial sales tax Taxe de vente provinciale		TOTAL		
										Grand Total		Change due Monnaie		
Badge No. / Border services officer - N° d'insigne / Agent des services frontaliers														
B15-1 (FLAT) (07)			BSF250-1 (FLAT)											

APPENDIX C

FORM B4, PERSONAL EFFECTS ACCOUNTING DOCUMENT

Canada Border Services Agency
 Agence des services frontaliers du Canada

Help

Aide

Restore/Restaurer

PROTECTED A when completed

PERSONAL EFFECTS ACCOUNTING DOCUMENT
 (Settler, Former Resident, Seasonal Resident, or Beneficiary)

Shaded areas for CBSA use only

Choose Legal size (8.5" x 14")

Accounting document number

Importer's name

Cargo control number

CBSA stamp

Importer's address

Country of origin

Country of export

Landed immigrant / Permanent resident

Port of entry

Date of landing

IMM 5292 No.

Item	Description of goods (include serial numbers, if applicable)	Value (CDN Dollars)
1		
2		
3		
4		
5		
6		
7		
8		

All conveyances MUST be eligible for importation in accordance with Transport Canada requirements. Vehicle import registration fees may also apply.

Conveyances (make, model, serial number of vehicle, vessel, aircraft, or trailer)	Value (CDN Dollars)	K22 / Vehicle import form number
1		
2		
3		

Additional list of goods Form B4A Mover's inventory Other

Goods to follow Yes No

Form B15 number (if applicable)

CLASSIFICATION TYPE – See information on reverse

FORMER RESIDENT (tariff item No. 9805.00.00)
 I hereby declare that I have read and qualify for the provisions of tariff item No. 9805.00.00 and that:
 1. I have been a resident of another country for at least one year; or
 2. I have been continuously absent from Canada for at least one year; and
 3. I left Canada on _____; and
 4. I returned to Canada to resume residence on _____
 5. With the exception of wedding gifts, bride's trousseau, alcoholic beverages and tobacco products or replacement goods described in the *Tariff Item No. 9805.00.00 Exemption Order*, all household and personal effects imported or to be imported by me under this tariff item have been actually owned, possessed, and used abroad by me for at least six months prior to the date of my return to Canada to resume residence.
 6. All goods imported are my personal or household effects and were not used abroad for any commercial purpose nor will they be used in Canada for any commercial purpose.
 7. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.

BENEFICIARY (tariff item No. 9806.00.00)
 I hereby declare that I have read and qualify for the provisions of tariff item No. 9806.00.00 and that I am a beneficiary of personal and household effects which were bequeathed to me without remuneration as:
 1. The result of the death of _____, a resident of _____, who died on _____, I have attached:
 A certified true copy of the death certificate; and
 A copy of the donor's will, showing that I am a beneficiary of the estate; or
 If there is no will, a document issued by the probate court; or
 A statement from the executor of the estate or other legal representative.
 or
 2. A "Gift in anticipation of the death" of _____, who resides in _____, I have attached:
 A copy of the donor's will; or
 If there is no will, a signed/dated statement from the donor (or individual with power of attorney) transferring ownership of the goods and witnessed by someone other than the recipient of the goods imminent; and
 A written testimony from the donor's physician that the donor's death is imminent.

SEASONAL RESIDENT (tariff item No. 9829.00.00)
 I hereby declare that I have read and qualify for the provisions of tariff item No. 9829.00.00 and that:
 1. I arrived in Canada to occupy my seasonal residence for the first time on _____.
 2. All goods imported or to be imported by me under this tariff item have been in my ownership, possession, and use prior to my first arrival in Canada to occupy my seasonal residence.
 3. All goods imported are my personal or household property and they will not be used in Canada for any commercial purpose.
 4. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.
 5. I have not previously claimed the benefits of tariff item No. 9829.00.00.

SETTLER (tariff item No. 9807.00.00)
 I hereby declare that I have read and qualify for the provisions of tariff item No. 9807.00.00 and that:
 1. I am entering Canada with the intention of establishing, for the first time, a permanent residence for a period in excess of 12 months and I arrived in Canada on _____.
 2. With the exception of wedding gifts, bride's trousseau, alcoholic beverages and tobacco products described in the *Tariff Item No. 9807.00.00 Exemption Order*, all household and personal effects imported or to be imported by me under this tariff item have actually been owned, possessed, and used abroad by me prior to the date of my arrival in Canada.
 3. All goods imported are my personal or household property and they will not be used in Canada for any commercial purpose.
 4. If any item is sold or otherwise disposed of in Canada within 12 months of the date of its importation, I will notify a CBSA Office of such fact and pay all duties owing at the time.

Signed at _____ on _____

Signature of Importer

B4 E (08)

(Ce formulaire existe en français.)

Memorandum D17-1-3

May 19, 2011

REFERENCES

<p>ISSUING OFFICE –</p> <p>Traveller Border Programs Division Border Programs Directorate Programs Branch</p>	<p>HEADQUARTERS FILE –</p> <p>7815-11</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Act</i>, sections 8, 32, 33, 35, 147, and 166, and paragraphs 164(1)(d), (i), and (j)</p>	<p>OTHER REFERENCES –</p> <p>D8-2-2, D8-2-16, D17-1-0</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D17-1-3, March 23, 2011</p>	

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

