

Ottawa, June 5, 2015

MEMORANDUM D17-1-10

In Brief

CODING OF CUSTOMS ACCOUNTING DOCUMENTS

1. Pending its full revision to ensure compliance with the standard on Web accessibility, this memorandum has been partially updated to introduce the temporary country code XK for imports from Kosovo.

2. Imports from Kosovo should be coded with the Canadian temporary code "XK" in Field No. 12 – Country of Origin and Field No. 13 – Place of Export of the B3, *Canada Customs Coding Form*. The currency for completing Field No. 17 is "EUR" (Euro Dollar).







Ottawa, November 28, 2012

MEMORANDUM D17-1-10

CODING OF CUSTOMS ACCOUNTING DOCUMENTS

This memorandum describes various forms of accounting documentation and gives instructions for their completion.

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GUIDELINES AND GENERAL INFORMATION

1. This memorandum is a guide for Canada Border Services Agency (CBSA) personnel, brokers, and importers/owners who are involved in preparing and processing various customs coding forms.

2. Accounting documents must be properly coded before they can be accepted for either manual or automated data processing. The information used to prepare these documents is obtained from invoices, cargo control data, and other sources, and is coded and placed in a designated area on the coding form referred to as a field.

Description of Forms

Form B3, Canada Customs Coding Form

3. This form is a customs document used to account for imported goods, regardless of value, destined for commercial use in Canada according to sections 6 and 7 of the *Accounting for Imported Goods and Payment of Duties Regulations* (SOR/86-1062).

4. The CBSA will reprint B3 forms on white paper in blue ink. However, companies may privately print B3 forms in blue or black ink according to Memorandum D17-1-11, *Private Printing Policy and Procedures*. Importers/brokers must apply coloured wrappers to B3 forms as follows:

Туре	Colour
AB and AD (LVS threshold or more)	green
AB and AD (less than LVS threshold that quote a remission	
order number in Field No. 26)	green
C, D, H, M, and V (account) (LVS threshold or more)	blue
C, D, H, M, and V (account) (less than LVS threshold	
that quote a remission order number in Field No. 26)	blue
C, D, H, M, and V (cash) (regardless of value)	yellow
C (one-time release prior to payment)	yellow
C, D, H, M, and V (account) (less than LVS threshold)	white
F (consolidated account) (less than LVS threshold)	salmon
AB and AD (less than LVS threshold	white (mark
	AB or AD
	on wrapper)
10, 20, 21, 22, and 30, including CADEX bonded	
warehouse	grey
CADEX non-bonded warehouse	gold

5. Refer to Appendices B, C, and J for instructions and format examples of Form B3, Form B3 (bonded warehouse), and Form B3 (consolidated) respectively.

Form B3B, Canada Customs Cargo Control Continuation Sheet

6. Form B3B is used together with Form B3 when there is more than one cargo control document to be acquitted by one B3 form. A copy of Form B3B can be found in Appendix D.

Form B6D, Ships' Stores Delivery Declaration

7. Form B6D is used together with Form B3, type 22, Ships' Stores, Sales to the Governor General and Diplomats. It has the declaration of the vessel's master or agent, or the airline company's agent, certifying that the goods are for use as ships' stores. It also has the border service officer's certificate that the goods were



accompanied on board and sealed on the vessel or aircraft. You can find more information on ships' stores in Memorandum D4-2-1, *Ships' Stores Regulations*.

Information Requirements

8. It is in the best interest of brokers, importers/owners, and CBSA personnel to present accurate documents to CBSA. This allows CBSA to carry out its processing and enforcement functions and expedites release of the shipment to the importer/owner or broker.

9. All information on the coding forms must be legible and all fields must be completed according to the instructions in the appendices.

10. The B3 form package must also include all certificates, licences, permits, or other documents that may be required by another government department or agency as they apply to their acts or regulations for imported goods. However, consolidated Form B3 accounting documents (Form B3, type F) used to account for goods released under the Courier/Low Value Shipment (LVS) Program are not to include supporting documentation when the accounting document is presented to customs. Any supporting documentation (i.e., invoices, Orders in Council) are to be held at the importer's and broker's premises to allow an officer in the future to perform an audit of the records and to obtain or verify the information on which the calculation of duties was based.

11. The border services officer will review Form B3 documentation to ensure compliance with the CBSA's requirements. They will return any B3 form that does not meet the requirements to the importer/owner or broker, and where applicable, withhold release of goods. In all such cases, the border services officer will inform the importer/owner or broker of the reasons for rejection.

Documentation Requirements

12. When Form B3 is presented at a terminal office and is paid either by cash or account, only one copy is required: the CBSA copy. The official receipt for monies tendered for payment of Form B3 at automated locations is a stamped duty-paid copy of a Detailed Coding Statement (DCS) for cash entries or a Form K84, *Importer/Broker Account Statement*, for account entries. Both these statements are generated by the customs automated system. For details, refer to Memorandum D17-1-5, *Registration, Accounting and Payment for Commercial Goods*.

13. When requesting release prior to payment under a Release on Minimum Documentation (RMD) (excluding CADEX), two copies of the release documentation must be presented. The original will be retained by the CBSA for control purposes when the shipment is released and the duplicate returned to the importer/owner or broker for use with the confirming Form B3. In the case of a one-time release prior to payment, three copies of the release

documentation are required. The third copy will be attached to the request from the importer/owner or broker to transact bonded operations. For more details, refer to Memorandum D1-7-1, *Posting Security for Transacting Bonded Operations*, and Memorandum D17-1-5.

14. Under the Courier LVS Program, approved participants can consolidate a number of shipments on Form B3, type F. This consolidation may include a number of LVS, which were released from the CBSA. Goods that are prohibited, controlled, or regulated by an Act of Parliament or a regulation made under such an Act are excluded from this program. However, the program accepts goods for which a special authority (i.e., Order in Council) applies. Goods valued at greater than the Courier LVS threshold are also excluded from this program. Consolidation of this B3 form may be made by a CBSA office, a regional consolidation, a consolidation by carrier, a consolidation by importer, or a national consolidation. For more information regarding the Courier LVS Program, refer to Memorandum D17-4-0, *Courier Low Value Shipment Program*.

15. Because Form B3 (bonded warehouse) is a multi-use form, the number of copies required will depend on the type. The following chart outlines this information when Form B3 is presented at a terminal office.

Form B3 Ty Wrapper C 10 (grey) Form B	olour	Copies Required	1	Remarks to CBSA
Warehouse		3	1 1	to warehouse control to warehouse operator
13 (grey) Form B Re-warehouse 20 (grey) Ex-ware		Í		
Form B3 for C 21 (grey) Form B Ex-warehouse	Consumption 3	3	1 1	to CBSA to warehouse control to warehouse
30 (grey) Transfe Goods	r of		1	operator
²² (grey) Form B Ships' Stores,			1 1 1	to CBSA to warehouse control to warehouse
Governor General and D	iplomats	5	2	operator to the vessel

16. At non-terminal offices, an importer's/broker's copy of the documentation is required for return with a daily notice of transactions finalized that day. The CBSA copy will be date-stamped with the date of final accounting and forwarded to the appropriate automated office.

Additional Information

17. Any questions regarding Form B3 coding instructions or format examples in this memorandum should be directed to the nearest CBSA office.

APPENDIX A

FORM B3 FIELD SIZES

The following indicates the maximum field size for each field on Form B3 where:

T = Alpha/Numeric

A = Alpha

N = Numeric

(...X) = up to X characters, e.g., (...3) up to 3 characters

(x) = x mandatory characters, e.g., (3) 3 mandatory characters

xr = x characters to the right of the decimal point. These characters are included in the maximum field size.

FIELD	SIZE	27	N (10)
1	name = T (30), for each of a maximum of 4 lines;	28	N (4)
	number = $T(\dots 15)$	29*	N (11) 3r
2	N (14)	30	A (3)
3	T (2)	31	N (3)
4	N (3)	32	N (2)
5	N (9)	33	N (7) 5r
6	A (1)	34	N (7) 5r
7	N (1)	35	N (4) 2r
8	N (3)	36*	N (14) 2r
9	N (12)	37*	N (11) 2r
10	N (3)	38*	N (10) 2r
11	T (28), for each of a maximum of 2 lines	39*	N (11) 2r
12	A (3)	40*	N (10) 2r
13	T (4)	41*	N (12) 2r
14	N (2)	42*	N (11) 2r
15	N (4)	43	N (7) 2r
16	N (2) / N (2)	44	N (4)
17	A (3)	45	T (24)
18	N (2) / A (1)	46	T (4)
19*	N (5)	47	N (12) 2r
20	for departmental use only	48	N (10) 2r
21	N (4)	49	N (11) 2r
22	T (30), for each of a maximum of 2 lines	50	N (12) 2r
23*	N (7)	51	N (12) 2r
24	N (14)	*If the	amount to be inserted
25	N(4)	maxim	um field size, the total

25 N (...4)

26 T (...16)

*If the amount to be inserted in this field exceeds the maximum field size, the total amount should be divided among as many detail lines as are necessary.

APPENDIX B

CODING INSTRUCTIONS FOR NON-WAREHOUSE AND NON-CONSOLIDATED FORM B3

The fields of Form B3 must be completed according to the following instructions.

Note: For instructions on completing Form B3, consolidated accounting document, type F, see Appendix J, and for warehouse types, see Appendix C.

Field No. 1 – Importer Name and Address

Must complete importer's name on all Form B3 types. If Form B3 has two or more pages, complete on the first page. (For Form B3, type F requirements, see Appendix J.)

Show the importer's address if it does not appear on the supporting invoice.

In the "No." section of this field, show the customs business account number. This number is a standard way of identifying importing and exporting businesses, and is used in the processing of customs accounting documents. If you have one or more customs accounts, indicate the six-digit account identifier (e.g., RM0001).

Field No. 2 – Transaction Number

Must complete on all types of Form B3 when release prior to payment security is being used.

This number is 14 digits in length and contains the following:

(a) the first five digits represent the account security number of the importer/broker who will present the accounting document and/or pay the duties and taxes; and

- (b) the next eight digits represent a number assigned by the importer/broker; and
- (c) the last digit is a check digit calculated using a formula provided by the CBSA (refer to Appendix F).

Show the transaction number assigned at time of release, if applicable, on all copies of Form B3 and on the first page of the supporting documents. It must be in bar-coded format (see the following note on bar coding) on the first page of the CBSA copy of Form B3. Refer to Appendix I for bar code specifications. The typed or clearly annotated transaction number must appear on all the remaining pages of Form B3 and on the first page of the supporting documents. If the supporting document is multi-paged, the total number of attachments must also be shown on the first page. This eliminates the need to include the transaction number on each page of the supporting documents.

The transaction number must also be typed or clearly annotated on all applicable permits, certificates, and licences.

The transaction number must not be duplicated for 7 years and 3 months (6-year period plus 15 current months). Note that if a transaction is adjusted, the 7 year period plus 3 months will begin at the date of final decision.

Notes:

1. All importers/brokers who have an account security number with release prior to payment privileges must submit Form B3 documentation with a bar-coded transaction number.

2. Importers/brokers having only "uncertified cheque" security must assign a transaction number to their accounting documentation. However, it is not mandatory that the transaction number be bar-coded. For all unsecured transactions (i.e., "cash" transactions), the CBSA will assign a bar-coded transaction number.

The transaction number field on unsecured Form B3s and Form B3s type M, must be left blank because Form B3 will be numbered by customs upon presentation. Transaction numbers applied by importers and brokers will not be valid for mail shipments. Customs will apply a cash transaction number from the local numbering series.

Field No. 3 – Type

Must complete on all B3 form types. If Form B3 has two or more pages, the B3 form type is to be shown on the first page.

Code B3 form types alphabetically as follows:

- AB Confirming Form B3 (final accounting) for goods released on minimum documentation.
- AD Confirming sight Form B3 (interim accounting) for goods released on minimum documentation but where imperfect documentation has been provided.

- C Form B3 (final accounting) for:
 - (a) release of goods prior to the payment of duties and taxes (account); or
 - (b) release of goods after the payment of duties and taxes (cash).
- D Sight Form B3 (interim accounting) for goods as in type C above but where imperfect documentation has been provided.

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- F Form B3 consolidated entry for goods released under the Courier/LVS Program. (See Appendix J for B3 form completion instructions.)
- H Supplementary Form B3—to voluntarily declare goods reported, but not accounted for at the time of final accounting (for example, invoiced line inadvertently omitted on Form B3) or for overages.
- M Confirming Form B3 (final accounting) for release of postal goods.
- V Voluntary Form B3—used by an importer/owner to voluntarily declare goods that were delivered without official customs release.

The date of direct shipment (Field No. 16) equals the date of presentation for exchange purposes.

Applied duty rates are those in effect on the date of presentation of the V-type accounting document.

Field No. 4 – Office Number

Must complete for all Form B3 types.

If Form B3 has two or more pages, complete on the first page.

Show the CBSA office of release code number. (See Appendix H, List 1(a) or 1(b) for the code number of the CBSA office responsible for the release of the goods.)

For Forms B3 accounting for postal shipments, show the CBSA office code number where the goods are being accounted for.

Field No. 5 – GST Registration Number

If a Business Number (BN) is used in Field No. 1, this field may be left blank.

Field No. 6 – Payment Code

Show an "I" on the first page of Form B3 if an importer has posted security and the goods are released under a customs broker's account security number.

In such cases, the daily Form K84, *Importer/Broker Account Statement*, will be produced for the broker, separating transactions for the importers identified above.

Field No. 7 – Mode of Transport

Complete for all shipments valued at greater than CAN\$2500 exported from the United States. Leave blank for types H, M, and V. (For Form B3, type F requirements, see Appendix J.)

Show the code for the mode of transport by which the goods arrived in Canada. Valid codes are as follows:

Air	1
Highway	2
Rail	6
Pipeline	7
Commercial Hand Carried Goods	8
Marine	9

Field No. 8 – Port of Unlading

Complete for all marine shipments valued at greater than CAN\$2500 exported from the United States. (See Appendix H, List 1(a) or 1(b) for the code number of the port of unlading.)

Leave blank for types F, H, M, and V.

Field No. 9 – Total Value for Duty

Must complete for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Add each of the classification line (Field No. 37) value for duty amounts to obtain total value for duty of the shipment in Canadian dollars, and round the total to the nearest dollar. (Do not include a decimal point.)

If Form B3 has two or more pages, complete only on the first page.

Field No. 10 – Sub-header Number

Must complete on the first page of each sub-header for all types of Form B3.

Leave blank on any subsequent pages unless a change occurs to the content of the sub-header fields (i.e., vendor name, countries, tariff treatment, direct shipment date, currency code, time limit).

Sub-header numbers must be assigned in sequence from 1 to 999.

Note: When an additional sub-header must be prepared, all the sub-header fields must be completed and not just those fields which are different from the previous sub-header.

Field No. 11 – Vendor Name

Must complete on the first page of each sub-header for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

If the goods are invoiced from the United States, show the name, three-digit state code as listed in Appendix H, and the fivedigit zip code of the vendor or consignor of the goods as they appear on the supporting invoice(s).

Each new vendor must be shown on a new sub-header.

Show the name of the vendor or the consignor of the goods as it appears on the supporting invoice(s). Do not abbreviate the name. Use the same name format consistently on all B3 forms.

Where the goods are shipped from one country and invoiced (i.e., sold or consigned) from another, show the vendor's name of the actual seller or consignor; for example, goods shipped from Nippon Textiles of Tokyo, Japan and invoiced from Textile Exporters Inc. of New York, US, show the vendor's name as Textile Exporters Inc.

If the goods are invoiced from a country other than the United States, but are exported from the United States, indicate the name of the foreign vendor followed by the state code and zip code of the US exporter.

Field No. 12 – Country of Origin

Must complete on the first page of each sub-header for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show the three-digit alphabetic state code if the country of origin is the United States. Show a two-digit alphabetic International Organization for Standardization (ISO) country code if the country of origin is other than the United States. Refer to the list of country/state codes in Appendix H.

In the case of identical goods from multiple countries of origin, each of which is entitled to the same tariff treatment, allocate an estimated quantity and value of the imported goods on a proportionate basis according to country of origin.

Each new country or state must be shown on a new sub-header.

Field No. 13 – Place of Export

Must complete on the first page of each sub-header for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show the three-digit alphabetic state code if the country of export is the United States. If the goods were exported from a US foreign trade zone, show the appropriate code for that zone. Show the two-digit alphabetic ISO country code if the country of export is other than the United States. Refer to the list of country/state/foreign trade zone codes in Appendix H. Each new foreign trade zone, state, or country must be shown on a new sub-header.

Field No. 14 – Tariff Treatment

Must complete on the first page of each sub-header for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

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Use one of the following codes:

Tariff Treatment	Code
Commonwealth Developing Countries Remission Orders	1
Most-Favoured-Nation Tariff	2
General Tariff	3
Australia Tariff	4
New Zealand Tariff	5
Commonwealth Caribbean Countries Tariff	7
Least Developed Country Tariff	8
General Preferential Tariff	9
United States Tariff	10
Mexico Tariff	11
Mexico-United States Tariff	12
Canada-Israel Agreement Tariff	13
Chile Tariff	14
Costa Rica Tariff	21
Iceland Tariff	22
Norway Tariff	23
Switzerland-Liechtenstein Tariff	24
Peru Tariff	25
Colombia Tariff	26

The use of code 10 for the United States Tariff treatment, code 11 for the Mexico Tariff treatment, code 12 for the Mexico-United States Tariff treatment, code 14 for Chile Tariff treatment or code 21 for Costa Rica Tariff treatment is permissible only under two circumstances. The first most common situation is when the importer/owner or broker is making a declaration that the imported goods originate and that the importer/owner or broker is in possession of a valid NAFTA, CCFTA or CCRFTA Certificate of Origin, as the case may be, which covers the goods being imported. The second situation is when the importer/owner or broker is importing certain non-originating textile goods under a tariff preference level and has a statement certifying that the goods have met the conditions set out in the *Textile and Apparel Extension of Benefit Order*. Deliberate use of these codes when the goods are not entitled to such tariff treatments may result in enforcement action.

Each new tariff treatment must be shown on a new sub-header.

Refer to the Customs Tariff for information on the applicability of these tariff treatments.

Field No. 15 – U.S. Port of Exit

Complete on the first page of each sub-header on Form B3, types AB, AD, C, and D, for shipments valued at greater than CAN\$2500 exported from the United States. (For Form B3, type F requirements, see Appendix J.)

US port of exit is defined as the "US Customs and Border Protection (CBP) port at which or nearest to which the land surface carrier transporting the merchandise crosses the border of the United States into Canada, or in the case of exportation by vessel or air, the US CBP port where the merchandise is loaded on the vessel or aircraft which is to carry the merchandise to Canada."

Show the four-digit port of exit code as indicated in Appendix H, List 6.

Field No. 16 – Direct Shipment Date

Must complete on the first page of each sub-header for all types of Form B3 if the currency code is other than Canadian dollars. May be left blank if currency code is Canadian dollars. (For Form B3, type F requirements, see Appendix J.)

This date is the date used to select the rate of exchange for converting the foreign currency into Canadian funds.

Show MM DD (Month, Day).

Each new date must be shown on a new sub-header.

Field No. 17 – Currency Code

Must complete on the first page of each sub-header for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

The ISO codes will be used (e.g., United States Dollar = USD). Refer to the list of currency codes in Appendix H.

Each new currency must be shown on a new sub-header.

Field No. 18 – Time Limit

Complete on the first page of types D and AD of Form B3.

Complete on the first page of each sub-header for types C and AB of Form B3, if a time control applies.

When a sight Form B3, type D or AD is prepared, 90 D must be shown as the time limit unless a time limit is required for any other purpose. In this latter case, the sight Form B3 time limit must not be shown.

When 1/60 and 1/120 Forms B3 are prepared, the time limit must be shown in months.

Each new time limit must be shown on a new sub-header.

Show the time limit according to the format in the examples below:

Time Limit	Shown As
1 week	1 W
30 days	30 D
1 month	1 M
60 days	60 D
2 months	2 M
90 days	90 D
3 months	3 M
1 year	1 Y or 12 M
2 years	2 Y or 24 M
15 years	15 Y

Field No. 19 – Freight

Must complete on the first sub-header for shipments valued at greater than CAN\$2500 exported from the United States. It is acceptable to show valid amounts on each sub-header or to show a total amount on the first page. Do not leave the first sub-header blank. (For Form B3, type F requirements, see Appendix J.)

Leave blank for types H, M, and V.

Show the total freight charges, to the nearest Canadian dollar, to transport the imported goods from the place of direct shipment in the US to the consignee in Canada. A table may be used to assess freight charges. In cases where no freight was paid, such as when the owner uses his or her own transportation to pick up the goods, an estimated typical case should be shown.

Field No. 20 - Release Date

Leave blank. (Excluding type F, see Appendix J.)

Field No. 21 – Line

Must complete on all types of Form B3.

Enter the sequential value for the classification line each time a classification number is assigned. Each occurrence of a classification number must be assigned a unique line number regardless of the number of rates or detail lines required to display it.

Line numbers may not be skipped or duplicated within Form B3, regardless of the number of sub-headers.

Field No. 22 – Description

Show all references, such as D Memorandum numbers, value and classification ruling numbers, and import permit numbers. (For Form B3, type F requirements, see Appendix J.)

Must show the reason for the use of sight Form B3 documents in this field.

For goods subject to the *Special Import Measures Act* (SIMA), importers not enrolled in the Customs Self-Assessment (CSA) program must clearly show the description of the goods. The description must conform to the written notification provided by an officer of the CBSA.

For goods subject to the SIMA, importers enrolled in the CSA program must provide, upon request and within 21 days, documents which clearly show the description of the goods. The description must conform to the written notification provided by an officer of the CBSA.

Importers may be assessed an administrative monetary penalty if they fail to provide the required description as outlined in the written notification provided by an officer of the CBSA for any goods subject to SIMA.

Field No. 23 – Weight in Kilograms

Complete for all shipments valued at greater than CAN\$2500 exported from the United States by air or marine modes of transport. Leave blank for types H, M, and V. (For Form B3, type F requirements, see Appendix J.)

Complete only on the first detail line of each transaction.

Show the gross weight, to the nearest whole kilogram, of the goods described in the transaction.

Field No. 24 – Previous Transaction Number

Leave blank on all types of Form B3, except type H.

Field No. 25 – Previous Transaction Line

Leave blank on all types of Form B3.

Field No. 26 – Special Authority

Complete on each classification line for all types of Form B3, if applicable. (For Form B3, type F requirements, see Appendix J.)

Leave blank on each classification line where an Order in Council (OIC), other than a remission order, reduces or removes duties on specified goods.

When the owner is authorized by OIC to import goods under special conditions, show the OIC number in this field. Show the number in the formats indicated below:

(*a*) Orders in Council submitted to the Governor in Council by Treasury Board, e.g., Order in Council P.C. 1973-1/82, January 9, 1973, must be shown as 73-1-82.

(*b*) Orders in Council submitted to the Governor in Council by the department concerned, e.g., Order in Council P.C. 1985-277, January 31, 1985, must be shown as 85-277.

(c) Duty Deferral, e.g., 87-016W0001.

(d) Exporter Distribution Centre (GST) special authority code "1999 – 0000" – relieves GST when authorized by the CBSA.

(For more information, refer to Memorandum D7-4-1, Duties Relief Program.)

If the OIC number contains an oblique stroke (/), this must be shown as a hyphen (-): e.g., Order in Council 67-23/261 must be shown as 67-23-261.

Where Form B3 for goods entered under an OIC contains two or more lines of calculations, such as a remission Form B3 for goods entered under several classification numbers, the OIC number must be shown again with each new classification line.

In any case where an OIC number is amended, the original number must be quoted in this field. That is, the number of the amending Order is to be ignored.

The benefits of the United States Tariff and the Mexico Tariff may, under the *Textile and Apparel Extension of Benefit Order*, be extended to certain textile and apparel goods which are cut and sewn or otherwise assembled (or woven or knit) in the United States or Mexico from fabric (or yarn or fibre) produced or obtained in a non NAFTA country. When accounting documents are presented for such goods, the appropriate special authority number must be shown. In the event an Order in Council applies to these goods, the number for that Order would take precedence over the special authority number used to identify the textile and apparel goods referenced above.

Field No. 27 – Classification Number

Must complete on all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show the correct classification number as indicated in the *Customs Tariff* for each commodity included in the shipment covered by Form B3.

The first six digits represent the International Harmonized System Code, the seventh and eighth digits are subdivisions for customs purposes, and the remaining two digits represent a statistical suffix.

A decimal point must be placed after the fourth, sixth, and eighth digits (e.g., 1234.56.78.90).

Field No. 28 – Tariff Code

Complete on all types of Form B3 if the conditions specified in the Chapter 99 (special classification provisions) tariff item apply. Indicate only the first four digits of the tariff item (e.g., 9923). (For Form B3, type F requirements, see Appendix J.)

Field No. 29 – Quantity

Complete on each classification line for all types of Form B3, in the unit of measure required by the *Customs Tariff*. (For Form B3, type F requirements, see Appendix J.)

Leave blank if no unit of measure is applied from the Customs Tariff or to any excise tax rates.

If a quantity is required for excise tax in a unit of measure different from that specified in the *Customs Tariff*, the quantity required for excise tax should be indicated on the next Form B3 line. The line number must not be completed for this line.

If only one quantity applies to a classification line, it must be shown on the first detail line. However, this quantity may be repeated on subsequent detail lines.

Field No. 30 – Unit of Measure

Complete on each classification line for all types of Form B3 as specified in the Customs Tariff.

Leave blank if no unit of measure is applied from the Customs Tariff or to any excise tax rates.

As a result of *Customs Tariff* requirements, only metric alphabetic codes can be used. Consequently, imperial measures indicated on an invoice must be converted to metric prior to completion of Form B3. Refer to metric conversion tables in Appendix E.

If a unit of measure is required for excise tax and is different from that specified in the *Customs Tariff*, the unit of measure required for excise tax should be completed on the next Form B3 line. The line number must not be completed for this line.

If only one unit of measure applies to a classification line, it must be shown on the first detail line. However, this unit of measure may be repeated on subsequent detail lines.

Refer to the list of unit of measure codes in Appendix H.

Field No. 31 – Value for Duty Code

Complete on each classification line for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Use a combination of one of the first-digit code numbers and one of the second-digit code numbers to indicate the basis on which the value for duty was determined.

The first-digit code number (relationship)

Explanation

- 1 The vendor and purchaser are not related firms as defined in section 45(3) of the *Customs Act*.
- 2 The vendor and purchaser are related firms as defined in section 45(3) of the *Customs Act*.

The second-digit code number (valuation method used)

Explanation

- 3 Price paid or payable without adjustments (section 48 of the *Customs Act*)
- 4 Price paid or payable with adjustments (section 48 of the *Customs Act*)
- 5 Transaction value of identical goods (section 49 of the *Customs Act*)
- 6 Transaction value of similar goods (section 50 of the *Customs Act*)

- 8 Computed value (section 52 of the *Customs Act*)
- 9 Residual method of valuation (section 53 of the *Customs Act*)

Example: If the vendor and purchaser are related firms and the value for duty is the transaction value of similar goods, code 26 is shown.

Field No. 32 – SIMA Code

Complete on all types of Form B3 for goods subject to an action under the *Special Import Measures Act* (SIMA) and/or a Surtax Order. (For Form B3, type F requirements, see Appendix J.)

Identify the type of SIMA disposition applicable to the goods being imported as well as the mode of payment in the following manner:

The first digit will be the SIMA assessment type:

- 1 Goods are not subject to a finding by the Canadian International Trade Tribunal (CITT) and/or a surtax order under the *Customs Tariff*;
- 2 Only applies to goods covered by a price undertaking offered by all or substantially all exporters of the subject goods and accepted by the Commissioner;
- Only applies to goods subject to a preliminary determination commencing on the day the determination was made and ending on the day the Commissioner causes the investigation to be terminated or the day the CITT makes an order or finding;
- 4 Goods are subject to a CITT finding. There is no amount of anti-dumping duty and/or countervailing duty owing which results in a nil payment;
- 5 Goods are subject to a CITT finding and/or a surtax order. Anti-dumping duty and/or countervailing duty, and/or a surtax, amount is payable.
- **Note:** When goods are subject to a CITT finding and/or a surtax order and SIMA duty and/or a surtax amount are covered by a remission order, SIMA code 50 should be used.

The second digit will indicate a nil assessment or the payment mode:

- 0 Nil payment;
- 1 Cash;
- 2 Bond (used only for provisional duty or during the time of an expedited review)

Notes: The following SIMA Code combinations are the only ones that are valid:

- 10 Use to identify non-subject goods when splitting the line of a Form B3 to separate goods of the same classification from goods that are subject to a CITT finding
- 20 Use for goods covered by a price undertaking
- 30 Use for goods where the provisional duty assessment is nil
- 31 Use for goods where the provisional duty assessment is covered by cash
- 32 Use for goods where the provisional duty assessment is covered by a SIMA bond
- 40 Use for subject goods where the SIMA duty assessment is nil
- 51 Use for goods where the SIMA duty assessment and/or the surtax amount is covered by cash
- 52 Use for subject goods under an expedited review where the SIMA duty assessment is covered by a SIMA bond
- 50 Use for subject goods where the SIMA duty assessment is covered by a valid OIC number, which must be entered in Field No. 26

Importers may be assessed an administrative monetary penalty (AMP) if they fail to provide the required code for any goods subject to SIMA.

Field No. 33 – Rate of Customs Duty

Must complete on each classification line for all types of Form B3 if a rate of customs duty applies. (For Form B3, type F requirements, see Appendix J.)

Where the Chapter 99 (special classification provisions) classification number reduces the rate to 0, this field must be left blank.

Where percentage and specific duties apply, the percentage rate of duty is shown on the first detail line. The specific rate of duty is shown on the next detail line. The line number must not be completed for this line.

If an additional rate of duty equivalent to an excise duty applies, show this rate of duty on the next detail line in this field. The line number must not be completed for this line.

The format must be as shown in the following examples:

Rate(s)	Shown As
Free	Free, any combination of zeros or blank.
18.5%	18.5
20%	20 or 20.0
\$.94/kg	.0094
\$1.41/kg	.0141

Field No. 34 – Excise Tax Rate

Must complete with either an excise tax rate or an exemption code on the first detail line of each classification line for all types of Form B3. (See Appendix H, List 7 for excise tax exemptions and Appendix J for Form B3, type F requirements.)

If excise tax does not apply, leave this field blank.

Commodities with different excise tax rates or exemption codes must be coded on separate classification lines.

Where excise tax is payable, show the rate in the same format as the examples of appendix B.

Rate(s)	Shown As
\$.0205/L	.0205
\$23.148/kg	23.148
10% of the duty-paid value	10 or 10.0
\$100.00 per air conditioner, installed in a vehicle	100.00
A new classification line is required for each rate.	

Note: Goods subject to excise tax may not be combined on the same detail line with goods not subject to excise tax.

Field No. 35 – Rate of Goods and Services Tax (GST)

Must complete with either a GST rate or a GST status code on the first detail line of each classification line for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Where GST is payable, show the rate as 5 or 5.0.

Where a GST status code applies, complete this field using code numbers from List 4 of Appendix H.

Packing materials or packing containers are subject to GST at a rate of 5%, except where the packing materials or packing containers qualify for non-taxable importation under a section of Schedule VII to the *Excise Tax Act*.

Field No. 36 – Value for Currency Conversion

Complete on each classification line for all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

Show this amount in the currency specified on the invoice to a maximum of two decimal points. For example, 55,000 yen is shown as 55000.00.

For assistance in determining the amount to be shown in this field, consult the Memoranda D13 series.

Field No. 37 – Value for Duty

Complete on each classification line for all types of Form B3 by multiplying the value for currency conversion by the exchange rate. (For Form B3, type F requirements, see Appendix J.)

Show the value for duty in Canadian dollars separated by a decimal point. For example, \$96.00 is shown as 96.00.

Calculations must be made to the cent.

Field No. 38 – Customs Duties

Complete on all types of Form B3 if customs duty applies. (For Form B3, type F requirements, see Appendix J.)

Show the amount of customs duty which is payable (not including provisional, anti-dumping, or countervailing duty) in dollars and cents separated by a decimal point. For example, \$105.00 is shown as 105.00 and \$123.84 as 123.84.

When a percentage rate of customs duty applies, customs duty is obtained by multiplying the value for duty by the rate of customs duty. When a specific rate of customs duty applies, customs duty is obtained by multiplying the quantity by the rate.

Note: Special calculations may apply if a remission order applies. Refer to the format examples in this appendix.

Field No. 39 – SIMA Assessment

Complete on all types of Form B3 if an amount of surtax and/or provisional duty, anti-dumping duty or countervailing duty is payable. (For Form B3, type F requirements, see Appendix J.)

When goods are subject to a Surtax Order, refer to the Memoranda D16 series.

For provisional, anti-dumping and/or countervailing duty refer to the Memoranda D14 and D15 series.

Show the amount in dollars and cents separated by a decimal point.

Note: These amounts and/or duties form part of the value for the calculation of excise taxes, except if provisional duty is deferred by bond.

Field No. 40 – Excise Tax

Complete on each classification line for all types of Form B3 if an excise tax applies. (For Form B3, type F requirements, see Appendix J.)

When a percentage rate applies, calculate excise tax by multiplying the total of the value for duty, customs duties, and the SIMA assessment by the excise tax rate.

When a specific rate applies, calculate excise tax by multiplying the quantity by the excise tax rate.

Note: Special calculations may apply if a remission order is applicable. Refer to the format examples in this appendix.

Field No. 41 – Value for Tax

Complete on each classification line for all types of Form B3 if GST is payable. (For Form B3, type F requirements, see Appendix J.)

Add the value for duty, customs duties, any SIMA assessment, and any excise tax, and show the total amount in this field.

Show the amount in dollars and cents separated by a decimal point. For example, \$1056.00 is shown as 1056.00.

Field No. 42 – GST

Complete on each classification line for all types of Form B3 if GST applies. (For Form B3, type F requirements, see Appendix J.)

Calculate GST to the cent by multiplying the value for tax by the rate of GST.

Show the amount of GST, if any, in dollars and cents separated by a decimal point.

Note: Special calculations may apply if a remission order is applicable. Refer to the format examples in this appendix.

Field No. 43 – Deposit

Complete on types D and AD of Form B3. (For Form B3, type F requirements, see Appendix J.)

Leave blank on all other types.

Calculate 10% of the value of the goods for which the importer/owner or broker cannot account to obtain the sight deposit applied.

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The minimum deposit is \$100 and the maximum deposit is \$1,000.

The deposit must be included in the total customs duties (Field No. 47).

If Form B3 has two or more pages, complete only on the last page.

Field No. 44 – Warehouse Number

Leave blank on all types of Form B3.

Field No. 45 – Cargo Control Number

Complete on Form B3, types C, D, M, AB, and AD. Leave blank for types H and V. (For Form B3, type F requirements, see Appendix J.)

Show the cargo control number exactly as it appears on the cargo control document, including the carrier code.

Any hyphens shown in the carrier code (first four digits) must be indicated.

Only one cargo control number can be shown in Field No. 45. If there is more than one cargo control document to be acquitted by one Form B3, list all the cargo control numbers on Form B3B and show the Form B3B in this field.

If there are two or more pages on Form B3, complete only on the last page.

Leave this field blank if no cargo control document is required.

For more information concerning cargo control documents, refer to Memorandum D3-1-1, *Policy Respecting the Importation and Transportation of Goods*.

Field No. 46 – Carrier Code at Importation

Complete for shipment valued at greater than CAN\$2500 exported from the United States by air or marine.

Leave blank on document types F, H, M, and V.

Show the four-character carrier code of the carrier on which the goods were laden at the time of their importation into Canada.

Where there are only three digits, as in an air carrier, show the three-character code plus a hyphen.

Field No. 47 – Customs Duties

Complete on all types of Form B3 if customs duties are payable. (For Form B3, type F requirements, see Appendix J.)

If there is no customs duty payable, leave blank or show any combination of zeros.

This field will include customs duty and deposit amounts only.

Add each of the detail line (Field No. 38) customs duty amounts and any deposit amount to obtain total customs duties.

Show the total in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete this field only on the last page.

Field No. 48 – SIMA Assessment

Complete on all types of Form B3 if an amount of surtax and/or provisional duty, anti-dumping duty or countervailing duty is payable. (For Form B3, type F requirements, see Appendix J.)

Show the total of each of the classification lines (Field No. 39) provisional duty or SIMA duty amounts and/or the amounts of a surtax, unless deferred by bond as designated by SIMA Codes 32 or 52 or covered by a remission order as indicated by SIMA code 50.

Show the total in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

Field No. 49 – Excise Tax

Complete on all types of Form B3 if excise tax is payable. (For Form B3, type F requirements, see Appendix J.)

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If there is no excise tax payable, leave blank or show any combination of zeros.

Add each of the detail line (Field No. 40) excise tax amounts to obtain total excise tax.

Show the total amount of all excise tax in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

Field No. 50 - GST

Complete on all types of Form B3 if GST is payable. (For Form B3, type F requirements, see Appendix J.)

If there is no GST payable, leave blank or show any combination of zeros.

Add each of the detail line (Field No. 42) GST amounts to obtain total GST.

Show the total amount of all GST in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

Field No. 51 – Total

Must complete on all types of Form B3. (For Form B3, type F requirements, see Appendix J.)

If there are no customs duties or taxes payable, show any combination of zeros. Do not leave blank.

If Form B3 has two or more pages, complete only on the last page.

Field – Importer/Agent Declaration

Complete on all types of Form B3.

Show the name and telephone number of the person making the declaration, and identify the company represented by the person making the declaration.

Date and sign the declaration on the original copy of Form B3. The importer/owner/agent declaration must be signed by the person whose name appears in the declaration.

If Form B3 has two or more pages, complete only on the last page.

The person making the declaration is indicating that the information on Form B3 is accurate and complete. The importer/owner/agent should keep in mind that the deliberate use of code 10 for the United States Tariff, code 11 for the Mexico Tariff, code 12 for the Mexico-United States Tariff, code 13 for the Israel Tariff, code 14 for the Chile Tariff, or code 21 for the Costa Rica Tariff when such use is not appropriate may result in enforcement action.

Form B3 – Format Examples and Explanations

The examples included in this section are designed to provide importers/brokers with essential information about the various Form B3 format requirements. These examples depict typical, not actual transactions.

Note: The rates of duty, GST, and excise taxes, as well as the rates of exchange used for calculation and testing purposes on the examples are not necessarily currently in effect. Therefore, while the actual coding on the examples is correct, information such as tariff rates and tax rates should be verified by checking the *Customs Tariff*, the *Excise Tax Act*, and other reference sources to ensure accuracy. Bar codes shown on Form B3 examples are for illustration purposes only.

The examples have been set forth in the following order:

Example No.	Type Format
Simple Form I	33 Type Formats
1	AB – Confirming Form B3
2	C – Perfect Form B3
3	D – Sight Form B3
4	AD – Confirming Sight Form B3
5	V – Voluntary (bona fide)
6	V – Voluntary (investigation)
7	H – Supplementary B3 Form

Complex B3 Form Formats

8	Multiple Sub-headers (diplomatic goods)
9	Chapter 99 special classification provisions
10	Packaged manufactured tobacco with package exceeding 200 grams
11	Packaged manufactured tobacco
12	Additional duty on cigar (\$0.067 per cigar)
13	Additional duty on cigar (duty-paid value)
14	Cigarettes containing tobacco 1361 g per thousand
15	Excise taxes and special levies
16	SIMA assessment (payment)
17	SIMA assessment (deferred by bond)
18	Canadian goods repaired abroad without warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica
19	Importation of goods repaired free under warranty in a Country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica
20	Importation of goods repaired without warranty in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica
21	Importation of goods repaired free under warranty in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica
22	Partial remission (flat rate per month)
23	Repayment of drawback, refund or remission
24	Duty deferral program
25	Imported Spirits for Blending Remission Order
26	Partial remission of GST (1/60)
27	Packing (duty and goods and services tax)
28	Canadian goods returned
29	Proportional duty (1/120) – Vessels
30	Computer Carrier Media Remission Order – Dutiable import
31	Forms B3 and E29B, for temporary importations

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Type AB – Confirming Form B3

This example shows the format to be used to complete a simple Form B3, type AB when accounting for goods released on minimum documentation.

EXAMPLE 2

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Type C – Perfect Form B3

This example shows the format to be used to complete a simple Form B3, type C.

EXAMPLE 3	
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M ET ADR	AME AND ADDRESS ESSE DE LIMPORTATEUR		NON° 12345678	9RM0001		005891		RANSACTION		Hei	P	Alde	Restor	e - Restaurer
23 A	mporting Co ny Street a,Ontario L5	mpany Lt	d.		3 TYPE D	4 OPPICE NO N° CE BUREAU 497	5 GST N* 0	RECISTRATION DE TPS	NO.	6 PAVMENT CODI DODE DE PNIENENT	TMCDE OF DE TRANS	E PORTOF UN, ADING PORTOE LEGARQ		TOTAL DE LA VD
UB DR NO. 1º DE XOUS- N-TETU	11 YENDOR NAME - NOW	100 VENDEUR	NON*		12 COUR PRV3	UTX	N S PU	UPP-PORTATION		REATMENT ENT TARIFAIRE	15 U.S.P BURE DUS E	CREOFECT AU DE BORTE		SERVED FOR
1	YXZ Export UTX 78161	ing Comp	any Ltd.		* DRUG DATE M	T D-IPMONT I DECREDITION	DATE DIFIECTE DVJ 1	17 ORCY CODE DEMSE USD	90	D SEDATE - DA		DHT-FRET		CORA USE RESERVÉ À USAGE DE UADENCE
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8	ASSEMENT 511100000		0000.000		MB	13	SPEELING		0	T. RATE AUX T.A.	- 13	ATE OF GET AUX DE TPS 5.00	8,	RENCY CONVERSION ALLUR POUR CHANGE 695.00
VALCOR	10000.00 22 DESCRIPTION DESIGNATION	DROITS DE	nplete invoi	39 SIMA ASSE COTISATIO		23 WEIGHT	/ KOM	REVOLD	FANSACTO	- TRANSACTIO	0000	.00	42 GST TP3 SPECIAL AUTHORI UTCRISATION 3PI	500.00
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	OR DUTY EN DOUANE	BE CUSTOMS DROITS DE	DOUANE	39 SIMA ASSE COTISATIO	SEMENT N DE LMS		40 EXCISI TAXE			1 VALUE FOR VALEUR PO			42 G81 TP S	
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N° DE CL	CATION NO. ASSEMENT	21 DRUF COCE 2 TARKATE	QUANTITY	30.U	- M 21	VED CODE 12 1 CODE ND 000	INA COOC I	B RATE OF CLETCHE DO TALKEE SPOT DE DO	nr 34 [two: 1	T RATE AUX T.A.	35 R. 7.	ATE OF 051 AUH DE TPS	CONVERSION V	REINCY CONVERSION ALEUR POUR CHANCE
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LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS //		1		N-TRANJACTIO			SPECIAL AUTHORS UTCRISATION SPI	
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	oms Broker I	AGENT - MPORTATEUR				44	WARDHOU	KIE NO N* D/B	NTREPÖT		1	8 SIMA ASSESSMENT COTSATION DE UMD 9		
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Type D – Sight Form B3

This example shows the format to be used when an importer/owner prepares a sight Form B3 because fully satisfactory documentation cannot be submitted. The sight deposit amount must be shown in Field No. 43 and added into total duty (Field No. 47). The reason for the sight document is shown in Field No. 22 on the line following the last line accounting for the goods. The time limit must be shown in Field No. 18.

EXAMPLE 4

ORTER N MIET AGR	MME AND ADORESS RESSEDE L'IMPORTATEUR	R	NO N* 12345678	9RM0001		ACTION NO 1				Help		Aide	Res	tore - Resta	urer
23 A	mporting C ny Street a, Ontario	ompany Lte			1										
IJ 0					AD	4 OFFICE NO. N° OF BURBAU 497	6 GST	ECRETRATION N TPS	iD.	6 PAYMENT CODE CODE DE PAIEMENT	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	PORT OF UNLADING PORT DE DEBARQ	9 TOTAL V	10000	
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	OR DUTY IN DOUANE	38 CUSTOMS D DROITS DE	UTIES XOUANE	39 SMA ASSE COTISATIO	SISMENT N CE LMSI		TAXE D			VALUE FOR VALEUR POL			42 GS TP	-	
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	mith (613)234-2345			43 DEP	OSIT-DÉRÔT		,000.00				DUSTONIS DUTTES ROITS DE DOUANE		1,00	0.0
Cust	oms Broker 1	Ltd.	ISSNP.			44 WA	REHOU	SE NO N* D'EN	TREPÓT	7		SIMA SECOMENT CITISATION DE LIMER			
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	3,20xx	3	GRATURE		COD	E DE TRANSP	ORTEU	ALIMPORTATI	ON		51	TO TAL		1,50	0.0

Type AD – Confirming sight Form B3

This example shows the format to be used when accounting for goods released on minimum documentation where a sight deposit applies. The sight deposit amount must be shown in Field No. 43 and added into the total duty (Field No. 47). The reason for the sight document is shown in Field No. 22 on the line following the last line accounting for the goods. The time limit must be shown in Field No. 18.

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Type V – Voluntary (bona fide)

This example shows the format to be used by an importer/owner who has come forward and voluntarily declared goods that were delivered to him without the benefit of CBSA clearance. The importer/owner has also produced invoices for this shipment, and therefore, all the fields on Form B3 can be correctly completed. A brief statement of the circumstances is shown in the body of Form B3.

BC I	INNE AND ADDRESS RESSEDE L'IMPORTATEUR			89RM0001		SACTION NO.				Help		Aide	Res	tore - Restaure
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Type V – Voluntary (investigation)

This example shows the format to be used when a voluntary or assessment Form B3 is prepared as a result of a CBSA file or ruling: in this case, an Investigation Division file. Those fields for which the required information is not available or is not applicable must be left blank (e.g., Field No. 45, "Cargo Control Number"). The file relating to Form B3 is shown in the description field and a brief statement of the circumstances is shown in the body of Form B3.

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Type H – Supplementary Form B3

This example shows the format to be used to voluntarily account for goods previously reported but not accounted for at the time of final accounting: for example, to account for a line on an invoice that was inadvertently omitted on a previous Form B3. Field No. 24, "Previous Transaction Number" is to indicate the transaction number of the previous Form B3. No cargo control number is required in Field No. 45, "Cargo Control Number." The release date must be shown in the body of Form B3.

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Multiple sub-headers (diplomatic goods)

This example shows the format to be used when a change occurs to the content of the sub-header (e.g., vendor name). All fields within the sub-header must be completed on each new page as well as the appropriate fields on the related classification line. Sub-header fields should never be completed on new pages if a new sub-header is not applicable. Note that in any situation where multiple pages apply, trailer information in Field Nos. 43 to 51 should only be completed on the final Form B3 page.

EXAMPLE 8 – 0	– cont
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	3,20XX	75	IONATURE		46 CARRIER CODE AT INFORTATION CODE DE TRANSPORTEUR À L'IMPORTATION 014 -						DTAL		0.0

The certificate referred to in Field No. 22 is one attested to by a signing officer of the embassy or consulate, declaring the goods to be for official use and not for sale.

ABC I	mporting Co ny Street	mpany Lto	NO H* 12345678	9RM0001				RANSACTION 3		Help		Aide	Re	<mark>store - R</mark>	estaurer
(1J 0	a, Ontario L5				3 TYPE	4 OFFICE NO. N° DE BUREAU 497	6 GST N* 0	RECISTRATION IE TPS	NO.	6 PAZMENT DODI DODI: DI PRIEMENT	7 MODE OF DE TRANS 1	3 PORT OF UNLADING PORT DE DEBARQ	3 TOTAL	100	
SUB HOR NO. N° DE SOUS- ER-TETE	11 VENDOR NAME - NOM		NO N*			UTX		UTX		EJUMENT INT TARFAIRE	5	AW LEE SORTH	E)	RESERVE	DFOR
1	YXZ Export UTX 78161	ing Compa	any Ltd.		M DATE	CT SHIPMENT OF CPERFEDITION (DIFECTE DUJ 1	17 CRCY. CODE DEMSE USD		SE DATE - DA		100 AMANLEVE	6		
	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / H		PREVIOUST 24 NUMBER - NUM	RANSACTON 1ÉRO	TRANSACTION	LANTÉRI 25 L	URE 20 INELIGNE	SPECIAL AU AUTORISATI	THORITY ON SPECIALE	
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LIONE	10000.00 22 DESCRIPTION DESIGNATION	Central (E)				23 WEIGHT / POIDS / H		PRIVICUST 24 NUMBER - NUM		10	0000	.00			0.00
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	ADSEMENT	26 TARJIT DOLE 29 TARJINARI DB OUBTOMS D DRCITS DE	QUANTITY QUANTITE	20 DIMA ADDE COTISATIO		VFD CCDE N M CCDE VD 00 H		TAX		T.RATE		ATE OF OST AUXOE TPS		DR CURRENCY SION VALEUR	CONVERSION POUR CHANGE
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	ICATION NO. JASSEMENT	38 TNUH CODE 29 TARIFARI 38 CUSTOMS D DROUTS DC		30 U 39 SIMA ASSI COTCATIO		VFD CODE IX ON CODE VD COM		ANTE OF CLOTOND IN TRUNCED PORTEE DO		VALUE POR	1	ATE OF OST AUX DE TPS	Control	OR CURRENCY SICN VALEUR	CONVERSION POUR CHANGE
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	Deciris DC	A.V.NC	UUIBATIC	ALC: LM	23 WEIGHT / POIDS / H			PANEACTO	- TRANSACTION	ANTION			THORITY DN SPECIALE	
	CATIONING ASSEMENT	28 TABLE CODE 29 TABENIE 38 CUSTOMS D DRCITS DE		39 SIMA ASSE COTEATIO		VFO CODE 22 SA CODE VD 00 SC	IDE LING	RATE OF CASING EXTERNO		T. RATE UX T.A.				OR CURRENCY SIGN VALEUR	CONVERSION POUR CHANGE
	EN DOUANE	DROITS DE	OCOANE	COTRATIC		a Posit- déré		7ACCISE		VALEUR POL				1PS	
D. S	mith (6	13)234-23 NWE-LETTRESHOOLE	15 (66.vp					SE NO Nº D'E	NTREPOT	1	-	¹⁷ CLIETOME DUTTES DRUTES DOLANE DOLANE RESIDENT COTISATION DE LIMB			
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	3,20XX	D)		46 CA	RRIER CODE		RALIMPORTAT				GST TPS			500.0

Chapter 99 – Special classification provisions

This example shows the format to be used when a special classification provision of Chapter 99 of the *Customs Tariff* is applicable. In Field No. 27 indicate the classification number for the goods from Chapters 1-97 of the Schedule to the *Customs Tariff*. Indicate only the first four digits of the Chapter 99 tariff item in Field No. 28 (i.e., tariff item 9967.00.00 is indicated as 9967). In this case the normal rate of duty equal to 6% is lowered to a free rate by the Chapter 99 tariff item. GST is still payable unless the goods qualify for the use of a GST status code.

BC I	ame and address essede L'mportateur mporting Co ny Street	mpany L	NO N' 12345678	9RM0001	2.TRAN	ISACTION NO.	-Nº DE	TANSACTION		Hei		Aide	Restore - Restaure
	a, ontario L5				a type AB	4 OPPICE NC. N° DE BUREAU 497		RECISTRATION NO E TPS		6 PAYMENT CODE CODE DE PAIEMENT	TRANS	I PORT OF UNLAD IN PORT DE DEUA PQ	1000
SUB HOR MO. N° DE DOUS- EN-TETE	11 VENDOR NAME - NOM (ND N*		12 000	IT IT	I IO PLA	IT	TAUFF T TIMITEM	REATMENT ENT TARDAURE 2	BUSE BUSE	WDE SONT	RESERVED FOR
1	Venice Exp	orting (Company Lt	d.	N DEL DATI N	COT CHEMICAL DA E DEERREDITION C	ATE DIRECTE D/J	CAD		MT-DÉLAI		MAINLEY	RESERVÉ À L'USAGE DE L'AGENCE
UCKE	22 DESCRIPTION DESCRIPTION Package ex	ceeding	200 gms			23 WEIGHT / POIDG / H	INGM OM	PREVIOUE TRV 24 NUMBER - NUMER	10	I - TRANSACTION	26 U	NE-LIGNE	AUTOREATION SPECIALE
	CATION NO. ASSEMENT 403100011		QUANTITE 20.000	30 U N	-M 31	CODE VD 0000	CEE LMD	4.00000		4.0000		UXCE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00
	1000.00	38 CUSTOM DROTS D		39 SMA ASSE COTISATIO		9	40 EXCIS TAXE	578.50		VALUE FOR VALEUR POR			42 05T TP5 80.92
LINE	22 DESCRIPTION DESIGNATION		40.00			23 WEIGHT / POIDS / H	KGM GM	578.50 PREVIOUS TRA 24NUMBER - NUMER	NSACTION ID	1 - TRANSACTION	ANTERE		6SPE CIAL AUTHORITY AUTORISATION SPECIALE
7 CLASSIFI N° DE CL	CATION NO. ASSEMENT	28 TACHIE OCOL TAGENIRE	OUANTITY GUANTITE	50 U	- M 31	VFD CODE 12 58 CODE VD 00 59	NH OODE TOP LINES	D PATE OF DUETONE DUTY TALKER DADITION FORM		T. RATE AUX TA		L'E OF OSF NUXCE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR FOUR CHANGE
VALUE PO	OR DUTY IN DOUANE	SBICUSTOM DROTTS C	DUTIES E DOUANE	39 SMA ASSE COTISATIO	SSMENT N CE DA	a	40 EXCIS	E TAX 7ACCIDE	4	VALUE FOR VALUE FOR	TAX UR TAXE		42 <u>GST</u> TP3
1 LINE LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / H	IKÉM IGM	PREVIOUS TRA 24NUMBER - NUMBR	NSACTION ID	- TRANSACTION	ANTERIS. 25 U	RE 2 NE-LIGNE	6 SPE CIAL AUTHORITY AUTORISATION SPECIALE
7 CLASSIFI N° DE CL	CATION NO. ASSEMENT	20 TARIF CODE : TARIFAIRE	OUANTITY GUANTITE	30 U	- M 31	VFD-CCDE to se CODE VD 0000	NH CODE	S BATE OF DUBTONE BUTT	< ³⁴ آ	T. RATE AUX T.A.		L'E OF OST NUXEE TFS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR FOUR CHANGING
VALUE FO	OR DUTY EN DOUANE	38 CUSTOM DROITS C	E DOVANE	39 SIMA ASSE COTISATIO	SOMEN N DE LM	9	40 EXCIS TAXE	E TAX YACCISE	4	VALUE FOR VALEUR PC	TAK UR TAKE		42 OST TP5
LIGNE	22 DESCRIPTION DESCRIPTION					20 WEIGHT / PCIDS / H	INCM IOM	PREVIOUS TRA 24 NUMBER - NUMÉR	NSACTO ID	- TRANSACTION	IANTÉRIS. 25 U	RE 2 NELIGNE	6 SPE CIAL AUTHORITY AUTORISATION SPECIALE
17 CLASSIFI N° DE CL	CATION NO. ASSEMENT	28 TARIFF CODE : TAREFAIRE	QUANTITY	30 U	- M 31	GOCE VD 000	NI ODE I CEE LNG	D PATE OF DUSTING SUPP TALKEE SHOP DE DOWN	e 318	T. RATE AUK T.A.	26 RJ 17	L'E OF OST WXCC TFS	36 VALUE FCR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
VALUE FO	OR DUTY EN DOUANE	38 CUSTOM DRCITS D	DUTIES E DOUANE	39 SMA ASSE COTISATIO	SSMENT IN DE LM	SI I	40 EXCIS TAXE	E TAX 7ACCISE	4	VALUE FOR VALEUR PO	TAX UR TAXE		42 05T TPS
UQNE UQNE	22 DESCRIPTION DESCRIPTION					23 WEIGHT / POIDS / H	IKGM IGM	PREVIOUS TRA 24NUMBER - NUMÉR	NENCTION 10	- TRANSACTIO	ANTÉRE. 26 U	IRE 2 NELIGNE	6 SPECIAL AUTHORITY AUTORISATION SPECIALE
17 CLASSIFI N° DE CL	CATION NO. ASSEMENT	28 TARIF CODE : TARIFAIRE	STRING C	30 U	- M 31	COCE VD CORE	NA CODE	S RATE OF DUSTONE SUFF TRUNCE DROTT DE DOWN	« ³⁴ Ę	T RATE AUX T.A.	35 R.	UX OF OSP	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
VALUE FO	OR DUTY EN DOUANE	38 CUSTOM DROTTS C	E DOUANE	39 SMA ASSI COTISATIO	SSMENT N CE LM	S) 4	40 EXCIS TAXE	TAX TACCISE	4	VALUE FOR VALEUR PCI	TAX UR TAXE		42 GST TP3
	- DÉCLARATION				43 D	EPCSIT - DÉPÔ	ôπ.		_		4	CUSTONIS DUTES DROTS DE DOUANE	40.
D. S.	mith (6 PLEASE PRINT oms Brokers 1	13)234-2	345 ItessvP			44 3	NAREHOU	ISE NO N* D'ENT	REPŮT	٦	4	DOUANE I SIMP ISSESSMEN COTEATION DE LIME	σ
	PARTICULARS OF THIS DO LES RENSEIGNEMENTS CI	NOCHT - INFORTATES		MPLETE:	10.5		2, 20, 2	P DE CONTRÔLE D				DICIEL TAD	
JUNKE GUE	LED HE NSELONEMENTS CI										3	GGT TPS	80.
	3,20XX	205	SIGNATURE		46 CI	ARRIER CODE	AT IMPO SPORTEL	RTATION IR ALIMPORTATIO	N		5	TOTAL	699.

Packaged manufactured tobacco with package exceeding 200 grams

For tobacco of Heading 24.03 imported in packages greater than 200 grams, the importer is required to manually calculate the excise duty rate and the amount. Therefore, if an importer brings in 20 packages weighing 454 grams each, the quantity of 20 would be entered in field 29; while the 44.00 would be coded into field 34. The importer must then calculate the total excise duties owed and enter that amount into field 40. The excise duty per package is calculated by multiplying \$2.8925 (the rate for each 50 gram increment or fraction of 50 grams contained in a package) by the number of units of 50 grams, including fractions of 50 gram, in each package. In this case there are 10 units of 50 grams in each package. Thus the excise duty amount per package would be \$28.925 (\$2.8925 times 10) and the excise duty payable on the total shipment of 20 packages would be \$578.50 (\$28.925 times 20).

	ANE AND ADDRESS RESSEDE L'IMPORTATEUR		NOH* 12345678	9RM0001	2.TRAN	SACTION NO	0 N* DE 1	RANSACTION		Help	•	Aide	Rest	ore - Restaurer
123 A	mporting Co ny Street 7a, ontario 115	mpany Ltd			3 TYPE	4 OFFICE NO N° DF BUREAU). 6 CST N° 0	REGISTRATION RETPS	NO.	\$ FAZMENT CODE CODE DE PREMENT	7 MOCE OF-DE TRANS	* PORT OF UNLADING PORT DE DE BARD	9 TOTAL VPD	- TOTAL DE LA VD
SUE	11 VENDOR NAME - NOM	OU VENDEUR	NO N*		AB	497	N IS PU	CEOFEMORY	14 TARPE D	IEATMENT INT TARFAIRS	1 15 0 5 1	OKT OF ERT WU DE SORTE		1000
SUE HORINO. Nº DE SOUS ENFIETE					PAR	IT	05	IT		2	DE21	AUTE SURTE		
	Venice Exp	orting Co	mpany Lt	a.	* DIRE	CT SHIPMENT	DATE ID RECTE	17 CRCY. CODE DEVISE	10 TIME LI	AJDC-TN	19 FREI	OHT - FRET	1	
1						1	00	CAD		ı İ				
									20 RELEA	SE DATE - DA	TE CE U	CMAINLEVÉ	6	
21 UNE	22 DESCRIPTION DESIGNATION					23WEIOHT POIDS/I	/ KOM	PRISIDUST 24 NUMBER - NUM	FAMSACTION	- TRANSACTION	ANTÉRIE	URI 26	SPECIAL AUTHO AUTORISATION S	RITY
1	Package up	to, but i	ot excee	ding 50	gma									
	403100011	24 TAPHE CODE 29 C TAPHEARI	0.000	N	MB	13	SMEX CODIC 3	4.0000		T RATE AUX TA 2.89250		ATE OF OST NUX DE TPS		VALEUR POUR CHANGE
VALUE F	1000.00	SO CUSTOMS DI DROITS DE D	0.00	2) SIMA ASSE COTISATIO	N CE LM	si i	40 EXCES	28.93	4	VALUE FOR	IN TAXE		42 091 TPS	53.45
21 UNE LIONE	22 DESCRIPTION DESIGNATION					23 WEIGHT PÓIDS/I	/ KGM	28.93 PREVIOUST 24 NUMBER - NUM	FRAMEACTION (ÉRD				SPECIAL AUTHORISATION S	
27 CLASS F N° DE CL	TCATION NO. ASSEMENT	25 TABIFF CODE 29 C TABIFARE	MANDTY MANDTE	30 U	- M 31	VFD CODE ID CODE VD 000	1 2000 MMX	D RATE OF CLETOMS DU THINDE DATIFIE DO	17 34 E	T. RATE UX T.A.	35.9	ATE OF OST AUX DE TPS	36 VALUE FOR C CONVERSION	URRENCY CONVERSION VALEUR POUR CHANGE
VALUE F	OR DUTY EN DOUANE	39 CUSTOMS D	TIES	39 SIMA ASSE COTISATIO	S SMENT	3	40 EXCISI TAXE	TAX	4	VALUE FOR	TAX IR TAXE		42.951 TPS	
21 UNE UGNE	22 DESCRIPTION DESCRIPTION			10000		23WEGHT POLDS/I							SPECIAL AUTHO	RITY
		_						PREVIOUS1 24 NUMBER - NUM	_					
N* DU CL	ADDEMENT	28 TAFIIT CODE 29 C TAFIIFAIRI	UANTITY MANTITE	30.0	-M 21	VED CODE 10 1	SMEX CODIE DE DIE LANSE	NAME OF CLISTONS D. THAT DE DROIT DE DO	000E T/	T RATE	35.0	ATE OF 057 AUX DE TPS	CONVERSION	URRENCY CONVERSION WALEUR POUR CHANGE
VALUE F	OR DUTY EN DOUANE	DRCITS DE D	CUANE	20 SIMA ASSE COTISATIO	SOMENT N CE LM	si	40 EXCES	TAX	4	VALUE FOR VALEUR FOR	TAX JR TAXE		42 GST TP 5	
21 LINE LIGNE	22 DESCRIPTION DESIGNATION					23WEIGHT POIDS/I	/ KGM	PREVIDUE1 24 NUMBER - NUM	TRANSACTION ERD	- TRANSACTION	ANTERIE	URE 26 INE-LIGNE	SPECIAL AUTHO AUTORISATION 1	RITY PECIALE
27 CLASS F N° DE CL	TCATION NO. ASSEMENT	25 TNUFF CODE 29 C TAFIFARI	UANTITY UANTITE	30 U	M 21	VFD CODE 12 1 CODE VD 000	2000 KING	ANTE OF CUETOMS IN MANUEL PROFEEDO	tr 34 E	T.RATE AUX T.A	25.5	ATE OF OST MIX DE TPS	36 VALUE FOR C CONVERSION	URRENCY CONVERSION
VALUE P VALEUP	OR DUTY EN DOUANE	38 CUSTOMS D	TES	29 SIMA ASSE COTISATIO	SSMENT N CE LM	2	40 EXCES	I TAX PACCISE	4	VALUE FOR	TAX JR TAXP		42 G S 1	
21 UNE UGNE	22DESCRIPTION DESIGNATION			001104110		23WEIGHT POES/		PREVIOUS1 24 NUMBER - NU					SPECIAL AUTHO	RITY
		Do TABLE COMPANY	VIANTETY:	300	M P									
	CATION NO.	24 TAFARE CODE 29 C				VPD COOL IN I		D RATE OF CUETOMS D. SHALLEE DADIESE DO		T. RATE VIX T.A.	1	ALCOR TPS		URRENCY CONVERSION
VALUE F	EN DOUANE	38 CUSTOMS D DRCITS DE D	OUANE	29 SIMA ASSE COREATIO	S SMENT N CE LM	R	40 EXCISI TAXE 0	TAX MCCISE	4	VALUE FOR VALEUR FOR	TAX JR TAXE		42.GST TPS	
O ADATION	+ DÉCLARATION			<u> </u>	48.76	POST - DÉP	ŵr.					Touttan		
		13)234-234	5		40.00	2 JULY DD	set.					CULETOMS CULTES ERCITS DE DOUINE		40.0
Cust	oms Brokers	Ltd.	55.N ⁸ .			44	WAREHOU	ISE NO N* D/E	TREPOT		4	ASSEESMENT COTISATION DE UMB		
	PARTICULARS OF THIS DO LES RENSEIGNEMENTS OF	AGENT > IMPORTATEUR /		OMPLETE		L		* DE CONTRÔL			- D	B EXCISE TAX TAXE PACOSE		28.93
CLARE GUE	E LEIS MEINSEIGNEMENTS C				45:04	ecia contr	AL NO -8	- DECONTROL	LU PRÉT			0 991 176		53.45
Jan.	3,20XX	,25 _.			46 54	RRER COD	E AT MPO	RTATION R AL'IMPORTAT	ION		T I	TOTAL		122.3

Packaged manufactured tobacco

As of July 30, 2008, only one rate of excise duty is to be applied on each entry line. Although this legislative change concerns an adjustment to the excise duty for "packaged" manufactured tobacco of Heading 24.03, for systems validation purposes the excise tax rate field 34 will be used to validate the excise duty amount owing. Therefore, for "packaged" manufactured tobacco of this Heading, the excise tax rate field must be completed with the applicable excise duty rates that apply to E codes E37-41 as follow:

Package size	Rate
Up to but not exceeding 50 grams	\$2.8925
Greater than 50 grams but not exceeding 100 grams	\$5.7850
Greater than 100 grams but not exceeding 150 grams	\$8.6775
Greater than 150 grams but not exceeding 200 grams	\$11.5700

Street Ontario NDOR NAME - HOM DU		NC N*		3 TYPE	· company and								
		NO N*		AB	4 OFFICE NO. N° DE BUREAU 497	5 GST N° (REGISTRATION DE TPS	NO.	6 PROMENT 7 DODE DODE DE PRIEMENT	MODE OF DE TRANK	PORT OF UNLADIN PORT DE DEBARC	3 973	13340
nice Expo	rting C			12 000 PAYS	NTRY OF ORBIT	N PU	UDEPORTATION	SA TARIFF	TREAJMENT MENT TARFAIRE	EUREA CESE-	RT OF DA U DE SORT U	r ne	RESERVEDFOR
		ompany Ltd	1.	N DRH DATI	CT SHPMENT D E (7E) OF ED THOM	ATE CIRECTE DU	17 CRCY. CODE DEVISE CAD		LIMIT - DÉLA 1		HT - FRE		RESERVED FOR CCRA USE RESERVE A LUGAGE DE CADENCE
ESCRPTON ESGNATION	y; Cigar	8			23 WEIGHT : PCIDS / H	CHOM IGM	PREVIOUS 24 NUMBER - NJR	TRANSACT MÉRO	ON - TRANSACTION.	ANTÍRIOU 25 UR	RE 2 No Ligne	S SPECIA AUTOR	LAUTHORITY SATION SPECIALE
N NO. JENT	TAUFAR	QUANTITY				CEE LND			E T. RATE TAUX T.A.			36 VAU CON	MERGEN VALUER POUR CHANG 13,340.18
UANE	38 CUSTOMS DRCITS DE	DCUANE				40 EXCIS TAXE		~	41 VALUE POR T VALEUR POU			1	42 DST TPS
ESCRPTION ESIGNATION					23 WEIGHT / POIDS / H	IGM IGM	PREVIOUS 24 NUMBER - NUR	TRANEACT MERO	ON - TRANSACTION	ANTÉRIEJ 25 LB	RE S	AUTOR	LAUTHORITY SATION SPECIALE
	TAUT CODE 29	QUANTITY	30 U		VFD CODE 22 M CODE VD 000	NA CODE	D RATE OF OUDTOIND DO TAUM DED ROTE E DO	UTY 34	I.T.RATI TAUX T.A.	35/RA TA	TE OF 637 UX DE TPS	06 VAU CON	UT FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANG
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ESCRPTION EDIDNATION					23 WEIGHT J POIDG //	NGM IOM	PREVIOUS 24 NUMBER - NUR	TRANEACT MÉRO	ON - TEAN DACTION.	ANTÉRIEJ 25 LIN	RE 2	AUTOR	LAUTHORITY SATION B ^A ECIALE
dditional e			er ciga		COE VD 000	NA CODE			0.06700	26 RA TA	TE OF OGT	ae wh	UE POR CURRENCY CONVERSION NERSION VALEUR POUR CHANC
TY UANE	38 CUSTOMS I DECITS DE	DOUANE	39 EINA ASSE COTISATIO	SSMENT IN DE LM	s l				41 VALUE FOR T		26	1	42 GST TPS 1754.92
DESIGNATION	1				23 WEIGHT J POIDS / H							AUTOR8	LAUTHORITY SATION SPECIALE
N NO. JENT	IN TAUFF CODE 29 TAFUFARE	QUANTITY	50 U	- M 31	GODE VD 000	CDE LMD	B RUE OF OUSTOMED TAUX DEGROITER DO	un Si	E.T. RATE TAUX T.A.	35 RA TA	TH OF GST UX DE TPS	36 VAD CON	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANG
TY UANE	BROITS DE	DOUANE	39 SIMA ASSE COTALITIO	SSMENT N DE LM	a	40 IIXCISI TAXE D	E TAX YACCISE	_	41 VALUE FOR T VALEUR POU	AX R TAXE		1	42 GST TP 5
ESCRPTION ESIGNATION					23 WEIGHT I POIDS / H	/ FIGM IGM	PREVIOUS 24 NUMBER - NUR	TRANEACT MÉRO	ON - TRANSACTION.	ANTÉRIEJ 25 LB	RE 2 ELIGNE	AUTOR	LAUTHORITY SATION SPECIALE
NNO.	N TARIFF CODE 29 TARIFNRI	QUANTITY	30.0	• M. 31	VFD CODE N M CODE VD 000	EDE LMB	NUM DED ROTEE DO	UPY 36	E.T. RATE TAUX T.A.	MRA TA	TH OF 657 UX DE TIPS	36 VAU COR	UE FOR CURRENCY CONVERSION MERICIN WALLUR POUR CHANG
TY UANE	38 CUSTOMS I DRCITS DE	DOUANE	99 SIMA ASSE COTISATIO	SSMENT N DE LM	a	40 EXCISI TAKE I	E TAX YACCISE		41 VALUE FOR T VALEUR POU	AX R TANE			42 031 TPS
LARATION	1			43 D8	SPOSIT-DEP	OT.				47	C.EIQNE		
PLEASE PENT NR	VE - LE TTRES MOULE	45 E\$\$.VP	—		44.5	NAREHOL	15E NO N° D/E	NTREPÓT			DOLANE DOLANE		5,544.
IMPORTER LADER	NT - INFORTATEUR		APLETE.										16,214.
E INTERANTICO DREID OF TRIS DO COMENT TO SEL ROLE, ACCORATE NU COMPLETE. E QUE LES PRINSIONEMENTS CODESSUS SON TYRAS ET COMPLETS.				45 CAROD CONTROL NO Nº DE CONTRÔLE DU FRET 014 - 003509201					r	50			
20XX	72-5 [[*]			46 CARRENCODE AT INFORMATION CODE DE TRANSPORTEUR À L'IMPORTATION					51 10744		1,754.		
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Additional duty on cigar (\$0.067 per cigar)

As of January 1, 2008 the excise duty rate on cigars is \$18.50 per 1000 cigars (Section 4 of Schedule 1 to the *Excise Act, 2001*); and the additional duty rate is the greater of \$0.067 per cigar or the 67% of the duty-paid value with the later meaning, in respect of imported cigars, the value of the cigars as it would be determined for the purpose of calculating an *ad valorem* duty on the cigars in accordance with the *Customs Act*, whether or not the cigars are subject to *ad valorem* duty, plus the amount of any duty imposed on the cigars under section 42 of the *Excise Act, 2001* and section 20 of the *Customs Tariff.* In this example the rate of \$0.067 per cigar is greater than the rate of 67% of the duty-paid value.

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BC I	mporting Co	mpany Lto											
23 A	ny Street a, Ontario												
LJ 01	L5				3 TYPE	4 OFFICENCE N°DE BUREAU	o GST Nº C	REGISTRATION E TPS	NO.	© PAYMENT CODE DODE DE PAIEMENT	CF-DE TFANS	I PORT OF UNLADING PORT DE DEBARG	9 TOTAL VED - DTAL DE LA VD
					AB	497					1		13340
HB DR NO. DE XUS HTETE	11 VENDOR NAME - NOM	DU VENDEUR	NO N*		PAY	STORIGHE	LIE LIE	CEOFECTATION	TRA/TE	FTREAUMENT EMENT TARIFAIRE	EURE	ORT OF EAT AU DE BORTIE - U	
S-TETE	Venice Exp	orting Co	mpany Lt	d.	N DR		ATE	17 CRCY.	10 TIME	2	9 FREI	OHT - FRET	PESERVED FOR CORA USE
1					DA.T	EDEGEDITION	EXU	17 CROV. CODE DEVISE CAD		.			RESERVÉ À L'USAGE DE
								Chu	20 REL	EASE DATE - DA		MAINLEVÊR	CAGENCE
UNE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /)	IGM IGM	PREVIOUST 24 NUMBER - NUR	TRANESACIT NÉRO	ON - TRANSACTION	ANTÍRIO 25 U	IRE 261 NELIGNE A	PECIAL AUTHORITY UTORISATION SPECIALE
	Customs du	26 TARJET CODE 29 (TARJENRE	DUANTITY DUANTITE	30 U			EDE LMB	NUMBER OF CUSTOMED		TAUX T.A.		ATE OF GST AUX DE TPS	6 VALUE FOR CURRENCY CONVERSION VALUE FOR CURRENCY CONVERSION VALUE FOUR CHA
	402100090	38 CUSTOMS D DRCITS DE	21.000	39 SIMA ASSE COTISATIO	11 SSMENT	13	40 EXCISI	8.0000	•	41 VALUE FOR		5.00	13,340.18 42 DST TPS
	13340.18 22 DESIGNATION DESIGNATION		67.21						PANEACT			RI 263	SPECIAL AUTHORITY UTORSATION SPECIALE
LICNE	Excise dut					POIDS //				ON - TRANSACTION			
N*DE CL	ICATION NO. ASSEMENT	DA TARUTY CODE 29 TARUPARE 11	21.000	50 U M	- r	CODE VD 003	CDE LMO	tumperature to 18.5000		E.T. RATE TAUX T.A.	an L	ATE OF OST	16 VALUE FOR CURRENCY CONVERSION VALUE POUR CHA
VALUE PO	EN DOUTY	38 CUSTOMS D DRCITS DE L	38.50	39 SIMA ASSE COTISATIO	SSMENT N DE LN	a	40 EXCISI TAXE I	ETAX 7ACCISE		41 VALUE FOR VALEUR POU	rak IR TAKE		42 DST TPS
LINE	22 DESCRIPTION DESIGNATION					23WEIGHT POIDS/)	IGM	PRENICUS 24 NUMER - NJR	IRANEACT IERO	ON - TRANSACTION	ANTÚRIO 25 U	IRE 263	SPECIAL AUTHORITY UTORISATION SPECIALE
CLASSIFI N° DE CL	Additional ex	28 TANIEF CODE 29 TANIER		sou	- M 3		NA CODE IN	RATE OF CUSTOMED TAXADED ROTEE DO	AT 34	E.T.RATE TAUX T.A.	35.R	ATE OF GST	56 VALUE FOR CURRENCY CONVERSION VALUE FOR CURRENCY CONVERSION VALEUR POUR CHA
VALUE FO	DR DUTY IN DOUANE	38 CU STCMS D	UTES	39 SIMA ASSE COTEATIO	SSMENT	~	40 (DXC15)	I TAX YACCISE		67.0000			42 GST
		Decision of the	A.OARE	CONSAILS	N DE DA		1	1152.75	10 x 10 x 10 x 10 10	21	798	. 64	1389.93
LINE LIGNE	22 DESCRIPTION DESIGNATION					23WEIGHT POIDS//				ON - TRANSACTION			SPECIAL AUTHORITY UTORISATION SPECIALE
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VALUE FC	DR DUTY EN DOUANE	BRCITS DE L	UTES	39 SIMA ASSI COTISATIO	SSMENT N DE LM	a	40 EXCISI TAXE D	I TAX YACCISE		41 VALUE FOR VALEUR POL	R TAXE		42 GST TP S
LINE	22 DESCRIPTION DESIGNATION					23WEIGHT POIDS//	IGM IGM	PREVICUS 24 NUMBER - NUR	RANEACT ERO	ON - THAN SACTION	ANTÉRIS 25 L	IRE 261 NELIONE A	SPECIAL AUTHORITY UTORISATION SPECIALE
CLASSIF) N° DE CL	CATION NO. ASSEMENT	26 TAUJE CODE 29 TAUJEAR	SIMPLY	30.0	M 3	VED CODE 22 8 CODE VD 001	NA CODE C	RATE OF OUTIOND D	ATY 34	LT.RATE TAUX T.A.	35.7	ATE OF GST AUXOR TPS	GVALUL FOR CLIRRENCY CONVER CONVERSION VALUER FOUR CIM
ALLEFO	OR OUTY EN DOUANE	38 CU STOMS D DRDITS DE I	UTES	30 SIMA ASSE COTISATIO	SSMENT	9	40 EXCISI TAXE 0	TAX		41 VALUE FOR VALEUR POL			42 CST TP 5
						-							
ARATION	- DECLARATION				43 D	IPOSIT- DÉP	ÔΤ.				4	7 CUSTOMS DUTIES	3,30
D. Si	mith (6 PLEAGE PRIM	13)234-23	5 ISS.VP					SE NO Nº D/E				DROITS DE DOLANE 8 SIM	3,30
Cust	oms Brokers	Ltd.	AGEN!			44	NAREHOL	SENOLIN' DE	TREPOT		1.4	6 SIMI ADDEDUMENT COTISATION DELIMEI 9	
ARE THE ARE QUE	RE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. IE UZE LES PRIMIRIES UNITS CLOESSUS FOR 1 YEARS ET COMPLETE.										٦Ľ	EXCELE TAX XXE DACCISE	11,152
								-0035092				GST TPS	1,389
	Jan.3,20XX Z				46 CARRIER CODE AT INFORTATION CODE DE TRANSPORTEURÀ L'IMPORTATION 014 -						51 107AL 15,6		15,84

Additional duty on cigar (duty-paid value)

In this example, the additional excise duty on cigars applies and is calculated at the rate of 67% of the duty-paid value (see previous example for the definition of duty-paid value)

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	Canada Border Services Agency	Agence des s frontaliers du	services Canada		DC			DA - FORM				PRO	TECTED (WHEN COMPLETED) KOTÉGÉ (UNE FOIS RENPLI)
PORTER I	AME AND ADDRESS RESSE DE L'IMPORTATEUR		NO Nº					RANSACTION		Help	Alde	Re	store - Restaurer
	mporting Com	many Ltd	12345678	9RM0001	000	005891	8064	3				_	
123 A Ottaw	ny Street Ma, Ontario	apany see											
K1J 0	L5				AB	4 OFFICE NO Nº CE BUREAU 497	0.031	REGISTRATION N	10.	DM BHARINT	LOE PORTOF LOE UNLACING PORTOE CEBANG 1	STOTAL	R00
SUIT HORINO. N° BC DOUG EN TETE	11 VENDOR NAME - NOMO	U VENDEUR	NON*			NTRY OF CRUCK	N 13 PU	CE OF DPORT	4 THEFT THE TRAITEMEN		U.S. PORT OF DET INVEDUDE SORTI DESIL-U.	-	800
EN TETE		-				IT		IT	2	2			FRINERVED FOR
1	Venice Expo	orting Co	mpany Lt	a.	M DATE	CT DEPARTO	DIFECTE	DEMOT	10 TME LIM	IT-D6L4 19	FREIGHT - FREI		KORA MBE RÉSERVÉ À L'USAGE DE
-								CAD	20 RELEAS	E DATE - DATE	DE LA MAINLEVE	te -	
						_							
21 LIGNE	22 DESCRIPTION DESIGNATION Cigarettes 130			mmmm		23 WEIGHT POIDS / I	CM NO	PREVIOUS TE 24 NUMBER - NUM					ON SPECIALE
	402200010		000		IL H	13	E DE LINER	12.5000	0 85	DATE 200000	TAUXOE TPS		SION VALEUR POUR CHANGE 400.00
VALUE P VALEUR	400.00	SHOLSTONS DE D	COANE 0.00	30 SIMA ASSI COMBATI	ESSMENT ON DE LM	G1	40 EXCIS TAXE	765.00	41	ALDUR POUR	15.00		留 60.75
21 LINE LIONE	22 DESCRIPTION DESIGNATION Cigarettes 138	61 g/m exceed	ling 102 mm			23 WEIGHT POIDS / I	(SM	PREVIOUS TO SKINUMORIE NUM	MASACTION (R)	TRANSACTION AN	SURVEY SURVEY	AUTORISATI	THORATY ON SPECIALE
27 CLASSI N° DE C	402200010	DRIDUE 0000 29 0	.000		IL H	13	E CE LINER	12.5000		.00000	TAUXOE TPS	SEVALUE F CONVER	SION VALEUR POUR CHANGE 400.00
37 VALUE F VALEUR	400.00	30 CUSTOMS DA		20 SMA ADD	STREET	51	40 EXCIS			VALUE FOR TA		42	99.00
21 LINE LIONE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS / I	CM CM	PREVIOUE TE 24 NUMBER - NUMB	AMERCIDON CRO			AUTORISATI	ChickTy ChickE
27 CLASSI Nº DE C	CATION NO.	3 DRPF CODE 29 C	CANTITE	80.0	- M 31	CODE VD 000	E DE LMB	B FATE OF GLERAE SUP BAUERER ROTERTON	r S4 E 1 TA	RATE IX TA	35 PLATE OF 051 TAUX DE 1PS	S6 VALUE F	OR CURRENCY CONVERSION SION VALEUR POUR CHANGE
VALUE P VALEUR	EN DOUANE	38 CUSTOMS DR DROITS OF D	CUANE	SPRIMA ASS COTISATIO	DN DE LM	81	40 EXCIS	E TAX VACCIDE	41	VALUE FOR TA	TAKE	42	GST TP 0
LIGNE	22 DESCRIPTION DESIGNATION			-		23 WEIGHT POIDS / I	/ KGM GM	PREVIOUS TO 24 NUMPER - NUM	MAEACTONI ERO	TRANSACTION AN	TENEURE 20 26 LINEURAE	SPECIAL AL AUTORISATI	ON SPECIALE
27 CLASSIF Nº DE CI	LASSEMENT	DE THRUFF CODE 29 C THRUFFIE C	IUANTI TE	30.0	-M 28	VFD CODE 10 1 CODE VD 000	E DE LMD	B RATE OF GATIONE 3AT TRUNCERE ROTTLE FOU	ne TAI	RATE AT A	28 PATE OF OIT TAUXOE 1PS	CONVER	OR CURRENCY CONVERSION SION VALEUR POUR CHANGE
VALUE P VALEUR	EN DOUANE	BEOUSTONS DU DROITS DE D	CUANE	SO SIMA ASSI COTISATIO	DN DE LM	21	40 EXCIS TANE	ETAX XACCISE	41	VALUE FOR TA	TAKE	42	CGT TP 3
LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS / I	/ KGM	PREVIOUS TR 24 NUMBER - NUMB	MANSACTION-	TRANSACTION AN	25 LINE LIGHT	SPECIAL AU AUTORISATI	THORTY ON SPECIALE
27 CLASS	CATEN NO	Di THUIT CODE 29 C	SAMBLE	80.0	- M DI	ALD CODE ND 000	E DE LINER	B FAILE OF GACILOAE SUF BAUNDEE ROITER SOL	Ne Di E.T	PATE	25 PUTE OF 051 TAUX DE 1PS	DG VALUE P CONVER	OR CURRENCY CONVERSION SION VALEUR POUR CHANGE
VALUE F VALEUR	ALUE FOR DUTY 38 CUSTONS DUTIES 3 DRUFTS DRUFTS DRUFTS 2000 FS OF DOWNE				ESSMENT ON DE LM	51	40 EXCIS TAXE	TAX XACCISE	41	VALUE FOR TA	TAKE	42	087 193
CLARATIC	- DECLARATION	<u> </u>	43.0	POST-DEP	от.				47current				
	Smith (61		_					47 CULTOME COTE 0 DROTS OF DOLMAS 403 SHAR ADDREAMENT COTOMICAN	1	100.0			
Cust	oms Brokers I		64 WAREHOUSE NONº D'ENTREPÔT]	DE LMG				
CLARE THE CLARE GUI	E PARTICULARS OF THIS DOO E LES RENSEIONEMENTS CI-	CONT - MEROITATOUR / CUMENT TO BE TRUE DESSUS SONT VRAS		OMPLETE:	45.04	RODCONTR		* DE CONTRÔLE			The phoos		2,295.0
								-0035092			to SST TPO		159.7
	Jan.3,20XX				44 CARSHER CODE AT IMPORTATION CODE DE TRANSPORTEUR ALIMPORTATION 014 -					1.000			

Cigarettes containing tobacco 1361 g per thousand

The excise duty rate is 0.425 for each five cigarettes of fraction of five cigarettes contained in any package as per section 1(b) of Schedule 1 to the *Excise Act, 2001*. For standard package sizes (i.e. packages of 20 or 25 cigarettes), this amounts to \$85.00 per 1000 cigarettes.

If a cigarette exceeds 102mm in length, each portion of 76 mm or less is considered to be a separate cigarette (Section 2 of the *Excise Act, 2001*); therefore, the quantity reported should reflect the each portion of 76 mm or less.

For classification line 1, nine cigarettes not exceeding 102mm in length are being imported. Therefore, a quantity of nine is reported and the rate of \$85.00 per 1000 applies.

For classification line 2, nine cigarettes exceeding 102mm in length (i.e. 110 mm) are being imported. In this case, each cigarette contains 2 portions of 76mm or less. Therefore, the quantity is multiplied by 2 as shown in the example on classification line 2, for the calculation of the excise duty.

PORTER N	NAME AND ADDRESS RESSEDE L'IMPORTATEUR		NO.+N*					RANSACTION		Help		Aide	Rest	ore - Restaurer
			123456789	9RM0001	000	00589	18064	3						
23 A	importing Com any Street	ipany Lt	d.											
1J 0	ma, Ontario 015				3 TYPE	A OFFICE N Nº DE BUREAU	0. 5 GS1	RECESTRATION N DE TPS	0.	6 FROMENT 2 CODE CODE DE FREMENT	MCDE 8 OF DE TRANS	PORT OF UNLADING PORT OF DEBNING	9 TOTAL VPD	TOTAL DE LA VO
					AB	9					9			346959
RIB ERNO. PGE KUS- INTET	11 VENDOR NAME - NOM DU	VENDBUR	NO N*		12 001 PM	UNTRY OF ORIGINE	N O PL	UDEOF EXPORT N	TRAITEM	LEATMENT INT TARBAIRE	5 U.S. PO BLRJAI DESE	RT OF EXIT D DE SORTIE U		
N-TÊTE	Deutschland	Export	ing Co. Lt	ed.	% DR		DATE	DE		2 //T-Dft.A/	a romo	T-PRIT	4	RESERVED FOR COPA USE
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-									0 RELEA	SE DATE - DAT	EDELAT	ANLEVÉE	{	
LINE	22 DESCRIPTION DESIGNATION					23 WEIGH1 POIDS	r KOM KGM	PREMOUNTR 24NUMBER - NUMB	ANDACTION	- TRANSACTION	ANTÓRIEUR 28 LIN	E 26 S	PECIAL AUTHO	RITY PECIALE
1 N*DE CL	PICATION NO. LASSEMENT	21 TARIFF CODE 21 TARIFARE		50.0	· · ·		SNN CODE OUDE LMSI	B RUE OF QUERCINE DUTY DUTREE OF CUERCINE DOLLAR		T. RATE	36 RAT	E OF OST 3 IKEE TPG		URRENCY CONVERSION VALEUR POUR CHANGE
8	703230041	38 CUSTOMS DAOTS CE	.000	29 SIMA ASSE COTISATE	TMB ESEMENT	13	40 EXQS	6.10000		VALUE FOR	0 5	.00	42 (ST	1,930.33
	31930.33		47.75	CONSAIN	UN DE LA			100.00		33	978.			1698.90
2	22 DESCRIPTION DESIGNATION					23WEIGH1 POIDS/	KGM	PREVIOUSTR 24 NUMBER - NUME	RO.	- TRANSACTION	25 UN	E-UONE A	PECIAL AUTHO PTORISATION S	PICALI
	TCATION NO. LASSEMENT 703240040	TARFARE	OUANTITE	33.0	MB	13	SINK COLE OC DE LINSI	6.10000		00.000				VALEUR POUR CHANGE
	OR DUTY EN DOUANE	36 CUSTOMS DROTS DE	DUTIES DOUANE	29 3 MA ASSI COTISATIO			40 EXCIS	TAX VACCISE		VALUE FOR T	R TAKE		42.031 TP8	-
LKINE	57853.60 22 DESCRIPTION DESKINATION	3	529.07			23 WEIGHT POIDS /	F/KGM KOM	PREMOUSTR	NISACTION		ANTÉREJ		PECIAL AUTHO	3124.13 RTY PECALE
3	FICATION NO.	20 TARIFF CODE 23	QUANTITY	90 U	-M D	1 VF0 C 00E 10 00DE 40 00	Shek CORP.	B RATE OF CLERKING DATE		T RATE	MAA	FOF OT	6 VALUE FOR C	URRENCY CONVERSION VALEUR POUR CHANGE
81	703240040		1.000		MB	13		6.10000		00.000		.00		,187.96
	98187.96	BROITS DE	89.47	S9 SIMA ASS COTISATIO	ON DE LV	151	TAXE	2100.00			6277			5313.87
LIGNE 4	22 DESCRIPTION DESIGNATION					23 WEIGHT POICS /	KOM	PREVIOUSTR 24 NUMBER - NUMÉ	ANSACTION FIO	+ TRANSACTION	ANTÓR EUR 25 UN	E-UGNE 26 S	PECIAL AUTHO UTORISATION S	PECIALE
N*DE CL	CATION NO LASSEMENT	TARFARE	QUANTITE 1.000	30.0	MB	CODE VD O	GRAN CODE CODE LINSI	6.10000		T. RATE		.00		VALEUR POUR CHANDE
	OR DUTY EN DOUANE	38 CUSTOMS DROITS DE	DOUTIES	39 SMA ASSI COTISATIO				E TAX DVACCISE	131	VALUE FOR T	AX R TAKE		42 GST TPS	1,358.80
LINE	61358.80 22 DESCRIPTION DESCRATION	3	42.89			23 WEIGHT POICS /		REMOUSTR	NISACTION	TRANSACTION	ANTERE.F		PECIAL AUTHO	3410.08
5	PICATION NO.	26 TARIFF CODE 25	IQUANTITY	20.0	-M 0	1 VFD C ODE IS CODE VD O		54 N INDER - NUME		T RATE		C-CTURE		URRENCY CONVERSION
8	703240040		1.000		мв	13		6.10000	41	00.000	00 5		97	,628.31
	97628.31	BECUSTOMS DROTTS DE	55.33	COTLIATE	ON DE LA	ia.		4100.00	-	VALUE FOR VALUE POU	7683	.00	42 G91 TPS	5384.18
ADATIV-	N - DECLARATION			·	43.79	EPOSIT - DÚ	мîт				47.	DI ISTOAR		
		3)234-23	45								11.1	DUTES DUTES ROITE DE DOUANE		21,164.5
Cust	oms Brokers L	td.	tes s.v₽.			44	WAREHO	USE NO N* D'EN*	REPOT	1	45 A5 0	SPUR SEEXMENT CTEATION DE LMG		
	MPORTER (AD	ENT - MPORTATELR		MPLETE.		L		C DE CONTRÓLE			42	XICSETAX REDADORE		10,500.0
UVRE QUE	E LES RENSEIGNEMENTS CHO	ESSUS SONT VR	USIET COMPLETS.		45 C	ARGO CONT		-0035092			50	GGT TRS		18,931.1
Jan.	.3,20XX	100	_		46 0	ARRIER COD	E AT IMPO	RTATION	IN		61			
	DATE	1	SIGNATURE	-	Ľ		- sector	014-				TO EAL		50,595.6

EXAMPLE 15

Excise taxes and special levies

This example shows the format to be used when accounting for automobiles with various excise tax rates. When different excise tax rates apply, a new classification line must be completed for each line. In this example the special levy does not apply on line 1, only the \$100 for the air conditioner. A listing of vehicles, associated fuel-efficiency ratings and the formula for the calculation of the weighted fuel consumption (in a case where a specific brand is not listed) can be found either at the CRA or NRCan Web site at http://www.cra-arc.gc.ca/E/pub/et/etsl64/README.html or

http://oee.nrcan.gc.ca/transportation/tools/fuelratings/fuel-consumption.cfm; automobiles that have a weighted average fuel consumption rating of 13 or more litres per 100 kilometres will be subject to the excise tax at the following rates:

- at least 13 but less than 14 litres per 100 kilometres, \$1000;
- at least 14 but less than 15 litres per 100 kilometres, \$2000;
- at least 15 but less than 16 litres per 100 kilometres, \$3000; and
- 16 or more litres per 100 kilometres, \$4000.

BC Imp 23 Any	E AND ADDRESS REDE LIMPORTATEUR		NO N*					RANSACTION		Hel		Aide	Restore - Restaure
ttawa,	porting Com	pany Lto	12345678	9RM0001	0000	058918	30643	3					
10 010	Street Ontario	3 TYPE	4 OFFICE NO. N° DE BUFEAU	6 GST N° D	RECESTRATION © TPS	7 MODE OF-DE TRANG	B PORT OF UNLADING PORT DE DEBARG	9 TOTAL VED- TOTAL DE LA VD					
JB 11	VENDOR NAME - NOM DU	VENDEUR	NO N*		AB 12 COUN	497	13 PU	CEOPERONIT ID/D/PORTATION	14 LURIFF 1	REJUMENT ENT TARFAIRE	15 U.S.F	ORT OF EXIT AU DE SORTIE	1000
UB 11 0R NO. * DC 0US- IN-TETE					TATO	IT		IT	INATES	2	CUSI	L-U	DESTRUED FOR
v	Venice Expo	rting Co	ompany Lt	а.	N DIREC	T SHIPMENT DA	TE	17 CRCY. CODE DEVISE	10 TIME L	MT-DÊLA	19 FREI	OHT - FRET	RESERVED FOR CCRA USE
1							0.0	CAD					RESERVÉ Á L'USAGE DE DAGENCE
									20 RELEA	SE DATE - DA	TE DE LA	CMAINLEVEE	
LINE	2 DESCRIPTION DESIGNATION					23 WEIGHT /I PCIDS / KI	KOM	PREMICUST	RANSACTO	N TRANSACTION	LANTÉRU	URE 26:	PECIAL AUTHORITY UTORISATION SPECIALE
1	Brass Key b			lefs	M DO								
	1709010	28 TARIFF CODE 29 TARIFARI				13 3	4 0002 3 DE LMB 31	6.5000	0	AUX TA		5.00	6 VALUE FOR CURRENCY CONVERSION CONVERSION VALUE POUR CHANGE 1,000.00
VALUE FOR C	000.00	DECUSIONS D DECITS DE	5.00	30 EINA ASSE COTISATIO	0.00	4	TAXED	ACCISE	4	VALUE FOR VALEUR PO	IR TAKE		42 05T 55.75
	22 DESIGNATION			. 9		23 WEIGHT /I POIDS / HO	KGM M	PREVIOUST 24 NUMBER - NUM	RANSACT O	N - TRANSACTION	ANTÍRIO		PECIAL AUTHORITY UTORBATION SPECIALE
CLASSIFICAT N° DE CLASS	TON NO.	28 TARUET CODE 29 TARUENARE	QUANTITY	30 V -	M 31	FO CODE IS SM	A 000 E E	RUTE OF QUISTONIE DU THINDED NUTCE DO	NY 348	AUX T.A.	26 A	ATE OF OST AUX DE TPS	6 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
VALUE FOR O	DUTY	as customs p DRCITS DE	UT IES DOUANE	ale sina Asse Cottaatio	SSMENT N DE LMR	1	O EXCISE AXE D	TAX ADCISE	F	VALUE FOR	TAX JR TAXE		42 55T TFS
	2 DESCRETION DESIGNATION												
						POIDS / HO		PREVIOUS1 24 NUMBER - NUM					IPECIAL MITHORITY UTORIGATION SPECIALE
N° DE CLASS	REMENT	TNRUPHICUTE 29	QUANTITY	30.0	- 31 Y	COLODE NO SONE	A 0005 3	NUM OF GUISTONS DO THIN DED ROTTEE DO	UNE T	AUX TA	1000	ATE OF OST CAUX DE TIPS	6 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
VALUE FOR D	DOUTY	DRCITS DE	DOUANE	20 DNA ASSE COTISATIO	N DE LMS	4	TAXED	TAX	4	VALUE FOR VALEUR PO	TAX JR TAXE	0	42.05T TPS
UNE 2	22 DESCRIPTION DESIGNATION	1				23 WEIGHT // POIDS / KO	HGM 3M	PREVIOUST 24 NUMBER - NUM	RANEACT O	N - TRANSACTION	I ANTÉRIS	NELIGNE A	PECIAL AUTHORITY UTORISATION SPECIALE
CLASSIFICAT	TON NO.	28 TAUFF CODE 29 TARJENIRE	QUANTITY	30 U	M 31	FO CODE 12 ON CODE VD CODE	4 000 E	RATE OF GUSTONS DO	tr 34 E	AUX TA	35 A	ATE OF OST AUXOR TPS	6 VALUE FOR CURRENCY CONVERSION CONVERSION VALUE POUR CHANGE
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	22 DESCRIPTION DESIGNATION			0.000000		23 WEIGHT /I POIDS / HO		PREVIOUS	RANEACTO	N-TRANSACTION	LANTÓRIO	URE 26.5	IPECIAL AUTHORITY UTORISATION SPECIALE
		to Table Condition	OLIMPITY'	500-	M 100			24 NUMBER - NUN	1ERO		251	NELIONE A	
N*DE CLASS		28 TARUE CODE 29 TARUENTE		300.	- 11	FORE VD 0000	DE LMO	RUE OF OUSYOMS DO TAXADED ROTEE DO		AUX TX			6 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
VALUE FOR D VALEUR EN C	DUTY	38 CUSTOMS D DRCITS DE	DCUANE	39 SINA ASSE COTISATIO	SSMENT N DE LMS	4	TAKE D	FACCISE	a	VALUE FOR VALEUR PO	tax jr taxe		42 GST TPS

SIMA assessment (payment)

This example shows the format to be used when the goods are subject to SIMA assessment, and payment of SIMA duty is made. The SIMA code in Field No. 32 shows 31; the first digit indicates that provisional duty is being assessed and the second digit indicates that the amount is being paid in cash. The export price has been determined to be the selling price on the invoice and is 5¢ each or \$50 for the shipment. The normal value has been determined to be 10¢ each or \$100 for the shipment. The provisional anti-dumping duty is the amount by which the export price is lower than the normal value, in this case 5¢ per unit times the number of units released during the provisional period ($1000 \times 5¢ = 50). Value for tax in Field No. 41 must include the SIMA assessment amount completed in Field No. 39. Total SIMA assessment must be included in Field No. 48.

Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>																
BC Importing Company Ltd. The set of	PORTER NU 24 ET ADRE	AME AND ADDRESS ESSE DE LIMPORTATEUR			89RM0001						Hel	P	Aide	Res	tore - Re	staurer
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LD 0LS The feature fe	23 A	ny Street														
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SIMA assessment (deferred by bond)

This example shows the format to be used when the goods are subject to SIMA assessment, and a bond has been posted for deferral of payment of the SIMA assessment. The SIMA code in Field No. 32 shows 32; the first digit indicates that provisional duty is being assessed and the second digit indicates the payment is deferred by a SIMA bond (See Memorandum D14-1-5 for details respecting use of the SIMA bond). Provisional anti-dumping duty is the difference between normal value and export price (see previous example for details). Value for tax in Field No. 41 does not include the SIMA assessment amount which is shown in Field No. 39. The total SIMA assessment amount in Field No. 48 is nil.

Note that the bond number is shown in Field No. 22.

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Canadian goods repaired abroad without warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica

This example shows the format to be used when Canadian goods are returned after being repaired without warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica. The first classification line shows the value of the goods at the time of import less the value of the repairs. Duty and GST are relieved under the Canadian Goods Abroad Program. Indicate 98-01-0101 in Field No. 26, "Special Authority." The second classification line shows the value of the repairs. Duty and taxes must be calculated for this line in the normal manner. Total value for duty in Field No. 9 includes the value of the goods at the time of export as well as the value of the repairs.

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CLASSIF N° DE CL	ASSEMENT	28 TARUFFICE 29	BUANTITE	30.0	- M 3	CODE VD 00	INA CODE DE LAG	28 RATE OF OUSTOMED TALADED ROTTOE DO	une 340	T. RATE AUX T.A.	26.9	AUX DE TPS	26 (04,01	POR CURRENCY BRSICN VALEUR	CONVERSION POUR CHANGE
VALUE P	OR DUTY EN DOUANE	38 CUSTOMS D DRCITS DE 1	UTES	39 SINA ASSI COTISATI	ISSMEN IN DE D	T VQ	40 FXCIS TAXE	E TAX D'ACCISE	4	VALUE FOR VALEUR PO	TAK UR TAKE			42 GST TPS	
					_						_				
	mith (6	13)234-234	5		43 E	EPOSIT-DÉ	ÛΤ					DUTES DUTES DROTSDE DOLANT			25.
	PLEASE PERM	NAME - LE TTRES MOULE	(\$\$.VP.		_	44	WAREHO	USE NO Nº D/E	NTREPÓT	7		ASSESSMEN	I		
	oms Brokers	GENT - IMPORTATEUR /									4	EXCISE TAX			
ARE THE ARE QUE	PARTICULARS OF THIS DO LES RENSEIONEMENTS CI	CUMENT TO BE TRU DESSUS SONT VRA	E, ACCURATE AND CO S ET COMPLETS.	OMPLETE.	45.0	ARGO CONTI		Nº DE CONTRÔU 4 - 0 0 3 5 0 9			1	0	ic .		
												GST TPG			
Jan.	3,20XX	25	GRATURE		45 0	ODE DE TRA	ISPORTE	URALIMPORTAT	1.CN			TOTAL			25.0

Importation of goods repaired free under warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica

This example shows the format to be used when goods are returned after being repaired under warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica.

(a) The first classification line is the good's Canadian value at time of export meaning the import value less the value of the repairs, additions, or work abroad. Duties including GST are relieved on this amount; and

(b) The second classification line, with the same classification number, is the value of the repairs, equipment additions, or work done abroad. Duties including GST are payable on this amount. However, in this example, the goods are repaired under warranty and are not subject to GST. Indicate GST status code 66 in Field No. 35.

Total value for duty in Field No. 9 includes the value of the goods at the time of export, as well as the value of the repairs. The value for duty code in Field No. 31 will be "19" or "29," as appropriate, for the residual method of valuation.

BC I	mporting Co	mpany Lto	NO Nº 12345678	9RM0001		ACTION NO1				Help		Aide	Res	store - Resta	aure
	ny Street Ma, Ontario 115				S TYPE	4 OFFICE NO. N° DE BUEBLAU 497	6 GST N° D	RECESTRATION I E TPS	NO.	6 PAZMENT CODE DODE DE PREMENT	MODE OF-DE TRANK	B PORT OF UNLADING PORT DE DEBARG	9 TOTAL	FD- TOTAL DE LA V	Ø
B RNO. DC XUS- HETE	11 VENDOR NAME - NOM		N0N*			IRFOFORDA DORIGINE	13 PUA	UTX		EJUMENT NT TARFAIRE		ORT OF ENT AU CE SORTI	e;	PESER TO FOR	
1	YXZ Export UTX 78161	ing Compa	any Ltd.		N DIREC DATED M	T SHPMENT DAT PERFEDITION OF	e Recte Dau	17 CRCY. CODE DEVISE CAD	20 RELEA	NT - DELA GE DATE - DA		DHT - FRET		CCRA USE RESERVÉ Á LUSAGE DE L'AGENCE	
LINE	22 DESORPTION DESIGNATION					20 WEIGHT / H POIDS / HOP 50	KIM M	PREVIOUST 24 NUMBER - NJN	RANSACTON 1ERO	TRANSACTION	ANTÉRIO 25 U	JRE 2 NELIGNE	SPECIAL AUT AUTORISATIO	HORITY N SPECIALE	_
9	DCATION NO. LASSEMENT 006309000	28 TARUT DODE 29 TARUTARI 99992		20.0		FD CODE N ONA COE VD COSED		NATE OF GUSTOWEEN TRUE DES ROTTEE DO	-	T.RATE UX TA		ATE OF OST AUX DE TPS 5.00		CURRENCY CONM CN VALEUR POUR C	ERSIC CHANG
LINE	10000.00 22 DESCRIPTION 22 DESCRIPTION	DRDITS DE L	Southing	20 SINA ASSE COTISATIO	N DE LMA	23 WEIGHT / H		PREVIOUST 24 NUMER - NJM	PANEACTON	VALUE FOR VALUE POL 10	0000	.00	420 T	500.00	0
CLASSIF N° DE CI	FICATION NO. LASSEMENT	28 TNUE CODE 29 TNEIPNRE	DUANTITY DUANTITE	30.0	- M 31 V	FO CODE IS SNA COE VD ODIE D	0000 3 8 LM3	RATE OF CASTOME DU TUNCEED NATER DO	1Y 34 E	T.RATE	36 R T	ATE OF OST AUXOR TPS	36 VALUE PO CONVERS	R CURRENCY CONVI ON VALEUR POUR C	ERSIC
VALUE F VALEUR	22 DESCRETION DESIGNATION	all CUSTONS D DRDITS DE I	UTES DOUANE	39 SIMA ASSE COTISATIO	SSMENT N DE LMSI	23 WEIGHT / H		TAX ACCISE PREVIOUST 24 NUMEER - NUM		VALUE POR VALEUR POU			42 C	-	
	PICATION NO.	28 TARUTE DODE 29 TARUNARE	QUANTITY	30 U	- M 31 Y	FD CODE NOMA COE VD COSED		24 NUMBER - NUM RATE OF GUISTOMS DU TUNIDED RATES DO		T. RATE		NE-LIGNE ATE OF 0.57 AUX DE TIPS		N SPECIALE R CURRENCY CONVI ION VALEUR POUR C	ERSIC
	OR OUTY EN DOUANE	DROUBTOME D DROUTS DE D	UTES DOUANE	20 DMA ACCE COTISATIO	SSMENT N DE LMS			TAX	4	VALUE FOR VALEUR POL				OT PS	
LIGNE	22 DESCRIPTION DESIGNATION	28 TNUH DODE 291	QUANTITY	30.0	M 319	POIDS / HG		PREVIOUST 24 NUMBER - NUM NUMBER - NUM NUMBER - NUMBER - NUM	€R0	TRANSACTION	21	ATE OF OST	SPECIAL AUT AUTORISATIO	HORITY N SPECIALE R CURRENCY CONVI	ERSIC
	OR DUTY EN DOUANE	3II CU STOMS D DROITS DC I		BRAK AMB PE				TAX	4	VALUE FOR			42 9		, TOAN
UNE UGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / M POIDS / HG		SANUMER-NUM	ERO	- TRANSACTION	31	NELIONE	SPECIAL AUT AUTORISATIO		_
	OR DUTY EN DOUANE	38 CUSTOMS D DRDITS DE D		39 SIMA ASSE COTICATIO		FD CCOE 21 SMA COE VD 001CD		TAX		VALUE POR		ATE OF OST AUXOE TPS	36 VALUE PO CONVERS	R CURRENCY CONV ION VALEUR POUR C	ERSIC HANG
	I - DÉCLAPATION				43.DEP	OSIT-DÉRÔT	t				4	7 CUETOME DUTIES			_
	oma Brokera	13)234-234	(\$\$.VP)			44 WA	REHOU	SE NO Nº D/EI	ITREPÓT	1	4	DROTS DE DOLANE 8 SIMA ADDEDIMENT COTISATION DE LIMD			
NRT THE	PARTICULARS OF THIS D E LES RENSEIGNEMENTS C	CUMENT TO BE TRU	E ACCURATE AND C	OMPLETE.	45 CAR	SO CONTROL		- 003509		_	3	EXCISE TAX ANT DWGOS	e	500.0	00
	3,20XX	DE	5		46 CAR	REP CODE A	PORTEU	RALIMPORTAT	CN		-	195 197.N		500.	.00

Importation of goods repaired without warranty in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica

This example shows the format to be used when Canadian goods are returned after being repaired in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica where the goods are not under warranty. Indicate the classification number of the goods in Chapters 1-97 of the *Customs Tariff* in Field No. 27. Indicate "9992" in Field No. 28. The goods and repairs are duty free because they qualify under a Chapter 99 special classification provision (tariff item 9992.00.00), but the goods are subject to GST on the value of the repair that appears in Field 37 of the classification line. The value for duty code in Field No. 31 will be "19" or "29," as appropriate, for the residual method of valuation.

BC I 23 A	mporting Co	mpany Lto		9RM0001		ACTION NO				Help		Aide	Re	store - R	estaure
LJ O	a, Ontario 115				S TYPE	4 OFFICE NO. N° DE BUEBAU 497	6 GST N° D	RECISTRATION T ETPS	NO.	6 PAVMENT 2 CODIE DODIE DIE PRIEMENT	MODE OF DE TRANS	PORT OF UNLADING PORT DE DEBARQ	9 TOTAL	100	
18 0R NO. 7 00 XUS- N-TETE	11 VENDOR NAME - NOM	DU VENDEUR	NÖ N*			IRFOFORIST DORIGINE	13 PUA	UTX		EAUMENT NT TARFAIRE		ant of Extr W CE SORTH -U 309		ALSER/1	DFCR
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9	DATION NO. LASSEMENT 006309000	26 THRUFF DODE 29 THRUFFNRE 99992		20.0		COE VD 00000		TAXE OF GUSTOWEEN TAXE DED ROTEE DO		T.RATE	6	6.00		R CURRENCY KON VALEUR	CONVERSIO
LINE	22 DESCRIPTION 22 DESCRIPTION	DRDITS DE L	รัดมัลมะ	20 SINA ASSE COTISATIO	NDELNa	23 WEIGHT / H		PREVIOUST	PANEACTION	VALUE FOR YALEUR POU	ANTÍRID	RE 26	SPECIAL AU	INDRATY N SPECIALE	
CLASSIF N° DE CI	TICATION NO. LASSEMENT	28 TABLE CODE 29 TABLENRE	QUANTITE	30.0	- M 31 V	FO CODE IS SHA COE VD 00160	0000 I	RITE OF OUTTOME DU TAUNCIE'S NUTTEE DO	TY 34E	LIRATE UN TA	36 RJ TA	TE OF OST UKDE TPS	36 VALUE PC CONVERS	R CURRENCY	CONVERSIO POUR CHANG
	22 DESCRIPTION	all CUSTONS D DRDITS DE I	UTES DOUANE	39 SIMA ASSE COTISATIO	SSMENT N DE LMS			TAX ACCISE PREAMENT		VALUE POR 1 VALEUR POU		RF 26		INCRITY NISPECIALE	
LIGNE LIGNE CLASSIF N° DE CI	22 DESCRIPTION DESIGNATION PICATION NO. LASSEMENT	26 TARUTE CODE 29 TARUTARE	QUANTITY	30.0	-м <u>зту</u>	POIDS / KG		PREVIOUST 24 NUMBER - NUM RATE OF CASTOREDS TO UNDED ROTEE DO		T.RATE UX T.A.		NE-LIGNE		R CURRENCY	CONVERSIO
VALUE F	OR OUTY EN DOUANE	DRCITS DE	UTES DOUANE	20 SIMA ASSE COTISATIO	SSMENT IN DE LMSI	40	TAXE D	TAX	4	VALUE FOR 1	IR TAKE		42	ist PS	
LINE	22 DESCRIPTION DESIGNATION					23 WEIGHT / H POIDS / HG		24NUMBER - NUN	€R0	- TRANSACTION	ANTÉRIS. 25 LI	RE 26 NELIGNE	SPECIAL AU	THORITY ON SPECIALE	
		28 TABLE DOLE 29			- <u>-</u>	FO CODE IS ONA COE VD OOMED		RATE OF GUOTOMD DO TRUNDED ROFFEE DO				NE OF OST		IR CURRENCY ICN VALEUR	CONVERSIC POUR CHANC
UNE LINE	22 DESCRIPTION	BROISTONS D DROITS DOI	DOUANE	29 SIMA ASSE COTISATIO	NDELMA	23 WEIGHT / H		PREVIOUST 24 NUMBER - NUM	PANEACTION	VALUE FOR T	ANTIGUT	RE 26		HORITY NI SPECIALE	
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VALLEUR	OR DUTY EN DOUANE	38 CU STOMS D DROITS DE I	UTES	39 SIMA ASSE COTISATIO	SSMENT IN DE LMS	40	TAKE D	TAX ACCISE	4	VALUE FOR 1	ir taxe		42	ist PS	
	- DÉCLARATION (6	13)234-23	15		43 DEP	OSIT-DÉRÔT	t					CUSTOMS DUTES DROTS DE DOUANE			
	oms Brokers	Ltd.				44 WA	REHOU	SE NO N° C/EI	ITREPÓT		-44	SIMA SEESSMENT COTISATION DE LIMB EXCISE TAX NET DWCDSI			
ARE THE	PARTICULARS OF THIS DO ELES RENSEIGNEMENTS C	CUMENT TO BE TRU LOESSUS SONT VRA	E, ACCURATE AND C S ET COMPLETS.	COMPLETE.	45 CAR	IOD CONTROL		-003509			×	GST TPS			
	3,20XX	25	7 0		46 CAR COL	RIER CODE A	PORTEU	RALIMPORTAT	CN		51	TOTAL			0.

Importation of goods repaired free under warranty in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica

This example shows the format to be used when Canadian goods are returned after being repaired free under warranty in the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica. The goods and the repairs are duty-free because they qualify under a Chapter 99 special classification provision (tariff item 9992.00.00) and are not subject to GST because they qualify under GST status code 66. Indicate the classification number of the goods in Chapters 1-97 of the *Customs Tariff* in Field No. 27. Indicate "9992" in Field No. 28. The value for duty code in Field No. 31 will be "19" or "29," as appropriate, for the residual method of valuation.

PORTER N MIET ADR	NAME AND ADDRESS RESSEDE LIMPORTATEUR		NO N* 12345678	9RM0001		05891		RANSACTION		Hel	P	Aide	Restore - Restaurer
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1J 0	a, Ontario 115				S TYPE	4 OFFICE NO N° DE BUREAU 497	6 GST N* 0	RECISTRATION © TPS	NO.	6 PAYMENT CODE CODE DE PRIEMENT	7 MODE OF-DE TRANS	B PORT OF UNLADING PORT DE DEBARQ	10000
008 10R NO. 17 DE 1005 1005 1015	11 VENDOR NAME - NOM	DU VENDEUR	NON*			TRY OF DRIG DORIGINE	N 13 PLA	UTX		REAUMENT ENT TARFAIRE		ORT OF ENT AU CE SORTIE	
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UCNE	22 DESCRETION DESIGNATION					23 WEIGHT POIDS //	/ KGM KGM	PREVICUS 24 NUMBER - NUM	TRANEACT OF	 TRANSACTION 	NANTÉRIO 25 L	IRE 26	SPECIAL AUTHORITY NUTORISATION SPECIALE
N* DE CI	ICATION NO.	28 TARIFF CODE 29 TARIFAR	SUANTITY SUANTITE	30 U	- M 31 Y	FD CODE N 8	EDE LMS	RATE OF CASTORS DO THIN DED ROTTOR DO	UNNE T	T.RATE AUX T.A.	35 4	ATE OF OST AUX DE TIPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
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UGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS //	/ HGM kgM	PREVIOUS? 24 NUMBER - NUM	TRANEACT OF	- TRANSACTIO	N ANTÉRIB 25 L	IRE 26 NELIONE	SPECIAL AUTHORITY AUTORISATION SPECIALE
7 CLASSIF N° DE CI	LASSEMENT	28 TAUFF CODE 29 TABLEMRE	SUANTITY SUANTITE	80 U	- M 31 V	FD CODE 12 0	NA CODE 3	RATE OF CUSTOMS D	VINE 34 E	T.RATE AUX T.A.	35 R	ATE OF OST AUX DE TES	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
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CLASSI N°DE CI	ICATION NO.	26 TNRUFF CODE 29 TNRUFNIFE	NANTE	50.0	- M 31 y	FD CODE 201	NA CODE 3	RATE OF OUSTONED TANDED ROTTOE DO	ine 34 E	T.RATE AUX T.A.	36 R T	ATE OF OST AUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
VALUE F	OR OUTY EN DOUANE	38 CU STOMS D DRCITS DE I	UTES ICUANE	39 SIMA ASSE COTIEATIO	SSMENT IN DE LMS		40 EXCISI TAXE D	TAX	4	VALUE POR VALEUR PO	TAX UR TAXE		42 GST TP 9
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Partial remission (flat rate per month)

This example shows the format to be used when an importer/owner is entitled to partial remission of GST based on a flat rate per month as specified in the remission order. The duty and taxes payable are not related to the value for duty or to the rate of duty payable under the particular classification number. Indicate "9993" in Field No. 28.

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Repayment of drawback, refund, or remission

This example shows the format to be used when documenting the importation of goods once exported from Canada and are re-imported (heading No. 9813, 9814, or 9992) and on which the customs duties, refunds or drawbacks allowed at the time of exportation, must be repaid. In Field No. 26, insert special authority number 50-0000. In Field No. 38, "Customs Duties" or Field No. 42, "GST," insert the amount being repaid. The statement shown on the body of the example is required.

PORTER I	NAME AND ADDRESS RESSEDE L'IMPORTATEUR		NON* 12345678	921400001		64CTION NO		RANSACTION		Hel	P	Aide	Rest	ore - Restaurer
BC I	Importing Co	mpany Ltd		SKROUUI	1	005051		5						
.23 A	any Street Ma, Ontario													
1J 0	15				3 TYPE	4 OFRICE MU N° CIE BUREAU	5 GST N° (REGISTRATION OF TPS	NO.	CODE CODE CODE DE	7 MCCE OF DE TRANS	INLADING PORTOE DESARD	9 TOTAL VF	D- TOTAL DE LA VD
			_		AB	495				PACALAL	2			25000
SUB HDR NO. N° DC SOUS- ERFTETE	11 YENDOR NAME - NOM	OU VENDEUR	NO N*		12 COU PRV	NTRY OF GRIG SCYCRIGINE	N 13 PU UE	ICE OF EXPORT U DYENFORTATION	TRAITEME	EATMENT NT TARIFAIRE	15 U.S.F BURE DUS I	CRE OF EXIT AU DE SORTIE LAV.		
ENFIÈTE	YXZ Export	ing Compa	ny Ltd.		× 187	UTX CT D-IPAENT O	MATE	UTX	10 TIME LIR	2		901 CHT-FRET	-	RESERVED FOR CCRA USE
1	UTX 78161	ang compa	.,				DAI	CODE	IN THE CO	1110004				
1					3	L	1	USD	20 RELEAS	E DATE - DA		100	6	
LINE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /	J KIÓM KIÓM	FREMOUST 24NUMBUR - NUR	FANSACTION	- TRANSACTION	NANTÉRIE	URE 20 INE-LISNE	SPECIAL AUTH AUTORISATION	SPECIALE
1	D7-3-1 Dut			les droi				C RATE OF CLETCHE IN TURN DE DECIT DE DEC		T. RATE		ATE OF 051 AIX DE TPS		CURRENCY CONVERSION IN VALUER POUR CHANGE
7	CATCH NO. LAREMENT 307292000		.000		GM	13	HEEE LMSI	4.5000	0			5.00		8,695.00
VALUE F	10000.00	DROITS DE D	0.00	COTISATIO	SIMEN N DE LU	si	40 EXCES	YACCISE	41	VALUE FOR VALUE PO	UR TAXE		42 09 TP3	522.50
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2 7 CLASSE	FICATION NO.	21 TARIFF COCE 29 C	UANTITY	10 U	-M)I	VFD CODE NI CODE VD 00	IMA COOL I	D RATE OF CLETCHE DO THIS DE DECIT OF DO	TY 34 E.	T.RATE	35 P		7-016W0	URRENCY CONVERSION N VALEUR POUR CHANGE
7	307292000	M CUSTOMS DU DROITS DE D	.000	39 SIMA ASSE	GM	13		4.5000	_	VALUE FOR VALEUR PO		5.00		3,043.00
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LICNE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS7	/ KGM KGM	FR.EMOUST 24NUMBER - NUM	FANEACTION ERD	TRANSACTION	NANTÉRIE 25 L	NE-LIGNE	SPECIAL AUTH AUTORISATION	SPECIALE
N° DE C	FICATION NO.	N TARIFF COCE 29 C	YTEVAN	30 U	-M 31	VFD CODE NO	MAK GOOS DE DE LIMBI	TRUE OF CLETCHE DO	TX 34 E	T. RATE UX T.A.	35 P	ATE OF 051 AUX DE TPS	36 VALUE FOR CONVERSIO	OURRENCY CONVERSION IN VALEUR POUR CHANGE
VALUE F	OR DUTY EN DOUANE	30 CUSTOMS DA DROITS DE D	OUANE	09 SIMA ASDE COTISATIO	DEMENT	si	40 EXCIS	TAX	41	VALUE FOR VALEUR PO	TAX UR TAXE		42.05 TP3	5
	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /	/ KGM	PILEMOUS!	FAMEACTION	- TRANSACTION	NANTÉRIE	uke 26	SPECIAL AUTH	ORITY
				190 U				24 NUMBER - NUM	ERD		251	INE-LISNE		
N° DE C	LASSEMENT	21 WARF COCE 20 C	UANTITE	300	-10 11	ODEE VD GO	NAK COOC	C RATE OF CLETONE DO TRUNCE DACIT DE DO	UNE TA	I.RATE UX T.A.	7	ATE OF DET AUX DE TPS	CONVERSIO	OURRENCY CONVERSION N VALEUR POUR CHANGE
VALEUR	FOR DUTY EDI DOUANE	DROTS DE D	OUANE	39 SIMA ASSE COTISATIO	IS SMENT	SI .	40 EXCIS TAKE	LTAX YACCISE	41	VALUE FOR VALEUR PO	TAX UR TAXE		42 GS TP (-
UGNE	22 DESCRIPTION DESIGNATION			1		23 WEIGHT POIDS /	/ KGM	PREMOUST 24NUMBER - NUT	FANSACTION	- TRANSACTION	NANTERIE 25 L	URE 26	SPECIAL AUTH AUTORISATION	SPECIALE
7 (LASS)	FICATION NO.	21 TARIFF CODE 29 C	UNITY	90 U	-M 31	VFD CODE XI COLE VD 00	IAAN COORE	THE OF CLETOME DO	rr 34 E	T. RATE	35.8	ATE OF GET	34 VALUE FOR	CURRENCY CONVERSION 8 VALEUP POUR CHANCE
H LAL O	TOR DUTY			39 SIMA ASSE						VALUE FOR	1		42.95 1P1	
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D. 8	Smith (6	13)234-234									- 1 1	DEDUTATE		450.0
Cust	oms Brokers	Ltd.				44	WAREHOU	ISE NO N° D'B	TREPOT	1		B SIMA ABBEESIVENT COTISATION DE LMD		
- ADD THE	MPORTER /	AGENT - MPORTATEUR/	ACCUENTE AND C	OMPLETE.		L		e de contrôu			_	9 EXCISE TAX INT D'ACCER		
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	DA18		NULTURE		1 10	AL 1.5 11(A)	CHORDER .	ALIMPURIAT				TOTAL		1,722.5

Duty Deferral Program

This example shows the format to be used when goods are imported under the Duty Deferral Program. In this case, 60% of the imported goods are subject to remission of customs duty only. The remaining 40% of the goods have to be shown on the first classification line on which regular customs duty and GST must be paid. The second line accounts for 60% of the goods which are entitled to remission of 100% of the customs duty. The GST is not remitted under this program. Depending on the authorization granted to the importer of the goods, the amount of relief may vary. The relief amount will be indicated on the authorization. For further information, refer to Memorandum D7-4-1, *Duties Relief Program*.

PORTER N DM ET ADR	UME AND ADDRESS RESSEDE LIMPORTATEUR		NO N* 12345678	9PM0001				IRANSACTION		Help		Aide	Res	store - Restau
23 A	mporting Co ny Street Ma, Ontario	mpany Lto						-						
1J 0	L5				3 TYPE	BOEEAU N° DE					7 MODE OF-DE TRANS	B PORT OF UNLADIN PORT DE DE BARQ	B TOTAL VED- TOTAL DE LA VD	
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1	Paris Expo UTX 78161	rting Com	apany Ltd		N DIRE DATE M			17 CRCY. CODE DEVISE CAD	CAD				T USE RESERVÉ À L'UERADE DE L'ADDIVICE	
LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT I PCIDS / H	THOM OM	PREMICUS 24 NUMBER - NJR	RANSACT/	N TRANSACTION	ANTÍRI 25 L	URE 2 INELIGNE	6 SPECIAL AUT AUTORISATIO	
N*DE CL	D8-2-18 Sp ICATION NO. 208300040	20 TARIFF CODE 29 TARIFNRI	BUANTEN BUANTEN 000.000	20 U	-м 34 РА	VFD CCOE N M CCOE VD 13	HA CODE EDE LIMB	D RATE OF QUETOWE D TALIN DEC ROT DE DO		E.T. RATE TAUX T.A.		ATE OF OST AUX DE TPS 5.00	83-252 SEVALUE FO CONVERS	R CURRENCY CONVERS ON VALEUR POUR CHAI 10,000.00
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VALUE P VALEUR	OR DUTY EN DOUANE	DRCITS DE	UTES	20 EINA AGOE COTISATIO	SOMENT IN DE LMS	×	40 EXCIO TAXE	E TAX VACCISE		41 VALUE FOR VALEUR POI	TAX JR TAXE	0	42 0	GT PS
LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT I POIDS / H	HGM GM	PREVIOUS 24 NUMBER - NUR	RANEACT) ÉRO	IN - TRANSACTION	ANTÉRIS 25 L	URE 2 INELIGNE	6 SPECIAL AUT AUTORISATIC	HORITY N SPECIALE
N" DE CL	ICATION NO. LASSEMENT	28 TABLE DODE 29 TABLENRE		30 U	- M 31	VFD CODE 12 00 CODE VD 00 10	NA CODE	D RATE OF QUSTONDER TANK DED ROTEE DO	ny 34 Unite	E.T.RATE TAUX T.A.	35.0	ATE OF OST AUX DE TPS	36 WALVE FO CONVERS	R CURRENCY CONVERSION VALEUR POUR CHAI
	OR DUTY EN DOUANE	DRCITS DC	OTES DOUANE	39 SIMA ASSE COTISIATIO	SSMENT N DE LMS			TAX TACCISE		VALEUR POR			42 9	
UGNE	22 DESCRIPTION DESIGNATION	DI THEAT CODE 29	NUMBER	50.0	- M 31	VFO CODE IS M CODE VD 000		B RATE OF OUTCOME DO	1E90	I.T. RATE AUX TA	251	ATE OF COT	autorisatio	N SPECIALE
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	- DECLARATION				42.05	POSIT- DÉRI	\v					20.000	-	
		13) 234 - 23	15 (\$0.VP.									⁷ CLETONE DROTEDE DROTEDE DOLANE 8 SIMA ASSESSMEN COTISATION	-	0
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LARE THE	E THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. E QUE LES RENSEIGNEMENTS CHOESSUS SONT YRA'S ET COMPLETS.				45 CA	RODICONTR		н° DE CONTRÓU 4 - 0 0 3 5 0 9		r		OUE DWCCS GST TPS	ie .	500
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Imported Spirits for Blending Remission Order

This example shows the format to be used when remitting partial duty under the *Imported Spirits for Blending Remission Order*. This Order remits customs duty payable equivalent to excise duty on spirits, wine, or flavouring materials having a spirit content, imported into Canada for the purpose of being blended in a distillery with spirits in bond. Indicate the OIC number "83-2525" in Field No. 26. For more information, see Memorandum D8-2-18, *Imported Spirits for Blending Remission Order*.

EXAMPLE 26

PORTURN	AME AND ADDRESS ESSEDE LIMPORTATEUR		NO Nº		2.TRAN	BACTION NO	D - Nº DE 1	FRANSACTION		Help	Aide		Restore - Restaurer
			12345678	9RM0001	000	005891	18064	3		_			
ompa	arvest Cont ny Limited	ractors	Ltd.										
23 M	on, Texas				3 TYPE	4 OFFICE M N° DE BUREAU	0. 5 GST	REGISTRATION	NO.	6 PAVMENT 7 CODE	MCCE + PORT OF OF DE UNLADIN TRANS PORT DE	g 9 T	DTAL VED- TOTAL DE LA VD
					AB	495				6 PAYMENT 1 CODIT DODE DE PRIEMENT	2		150000
SUB HDR NO. N° DE	11 VENDOR NAME - NOM 1	OU VENCEUR	NO N*		12 006 PAY	NTRY OF ORIG	IN S PU	AGE OF EXPORT U DYEAPORTATION	14 TAR F TFAIT	F TREATMENT EMENT TARIFAIRE	S US PORT OF EX BUREAU DE SORT DES E-U	re	
EOUS EN-TÊTE						UTX		UTX		10	0901		RESERVED FOR
	VXZ Harves UTX 78320	t Contra	actors Ltd		% DELE DATE N	CE DHPMENT E DIEXPEDITION	DATE NOIFIECTE D/J	17 CRCY. CODE DEMSE	18 TIME	LIMT-DÉLA 1	9 FREIGHT - FRE	r	CCRA UGE RÉSERVÉ Á
1					:	L L	1	USD	3	м	100	44	
									20 MEL	DADE DIATE - DIAT	E DE LA MAINLEN	-CC	
LINE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /	U KOM	PLEMOUS!	TRANSACT	ton - TRANSACTION	ANTERUEURE	S SPEC/	LAUTHORITY SATION SPECIALE
1	D8-1-1	N DRM COCK	S QUANTITY	30 U	I-M I-	5	50					22-0	8921663
8	433510010	1 URIF COCE 2 TARIFARE 9993	1.000	N	MB	13		THE REPORT OF DECISION OF THE REPORT OF THE	CONT OF	TAUX TA	TAUX DE TPS	cos	INTERSION VALUE POUR CHANGE 100,671.15
	150000.00	SE CUSTOMS OROITS D	E DOUANE	39 SIMA ASSE COTIGATIO	ES EMENT	9	40 EXCISI TAKE 0	E TAK D'ACCIDE		41 VALUE FOR 1 VALUE FOR 100	R TAKE		42 DST TPS 375.00
UGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /	/ KGM KGM	PREMOUST 24NUMBER - NUT	ifansact IERD	DON - TRANSACTION		AUTOR	LAUTHORITY SATION SPECIALE
7 CLAISF N° DE CL	ASSEMENT	21 TARIFF CODE 2 TARIFAFE	TITINANO 8	90 U	-M 31	VFD CODE 11 CODE VD 00	IMAX CODE I	TRUNCE OF CLEITONE DO TRUNCE OF CUT OF DO	tr 3	TAUX TA	35RATE OF GET TAUNDE TPS	36 VAL	UE FOR CURRENCY CONVERSION WERSION VALUE POUR CHANGE
VALUE F	OR DUTY EN DOUANE	BE CUSTOMS DROTS D	E DUTIES E DOUANE	39 SIMA ASSE	ES SMENT	9	40 EXCIS: TAXE I	E TAX D/ACCISE		41 VALUE FOR 1 VALEUR POU	XX R TAXE		42 061 TPS
1 LINE LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /			TRANCACT	DON - TRANSACTION		M SPECIA	LAUTHORITY SATION SPECIALE
		State of the second state	NOTAL TY	30.0	- M - 54								
	ASSEMENT	28 TARIFF COCE 2 TARIFARE	21 DUAN TITY			CODE VD 00	OF DE LAR	IN RATE OF CLETCHE IN TRUNCE OF CIT DE DO	CHAE 3	TAUX TA	TAUX DE TPS	CON	UE FOR OURRENCY CONVERSION IVERSION VALEUR POUR CHANGE
VALUE P	CRIDUTY EN DOUANE	30 CUSTOMS DR0115 D	E DOUANTE E DOUANTE	COTISATIO	CN DE LM	9	40 EXCISI TAXE 0	E TAX D'ACCISE		41 VALUE FOR 1 VALUE POU	R TAXE		42 03T TPS
LINE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /	/ KOM	FRUEVIOUET 24 NUMBURI - NUM	IRANSAGT MÉRO	DON - TRANSACTION	ANTÉRIEURE 25 LINE-LIGNE	AUTOR	AUTHORITY SATION SPECIALE
7 CLASS F N° DE CL	ASSEMENT	21 TARIFF COCE 2 TARIFAIRE	YTTMAUO B	30 U	-M 2	VFD CODE 12 CODE VD 00	SMA COOP I	IN RATE OF CLETCHE IN TURING OF CLETCHE DO	nr 3	TAUX TA	SERATE OF 051 TAUX DE TPS	36 VAL	UT FOR CURRENCY CONVERSION IVERSION VALEUR POUR CHANGE
7 VALUE FI	OR DUTY EN DOUANE	36 CUSTOMS DROITS D	E DUTIE S	39 SIMA ASSE	ESEMENT ON DELLA	9	40 EXCIS: TAXE 0	E TAK D/ACCISE		41 VALUE FOR 1	AX R TAXE		42 08T
LINE	22 DEBCRIPTION DESIGNATION					20 WEIGHT POIDS /			TRANSACT			S SPECI	AUTHORITY SATION SPECIALE
										DON - TRANSACTION			
	ASSEMENT	24 TARIFF COCE 2 TARIFAIRE	QUANTITE	30,0		CODE VD (0)	DRUG GDOC 1	TRUNCE OF CLETCHE IN TRUNCE OF CLETCHE DO	7Y 3	TAUX TA	SERATE OF 051 TAUX DE TPS	36 VAL	UE FOR CURRENCY CONVERSION WERSION WALEUR POUR CHANGE
VALUE FI	OR DUTY EN DOUANE	BE CUSTOMS ORO TS D	E DOUAN E	39 SIMA ASSE COTISATIO	ESEMENT ON DE LM	si	40 EXCIS: TAXE 0	E TAX D'ACCISE		41 VALUE FOR 1 VALEUR POU	R TAXE		42 GS1 TPS
											1	_	1
	mith (6	13)234-23	345		43 D	9POST-DEF	POT				47c USTOME DUTIES DEVITE CE DOUANE		
	oms Brokers	NAME - LETTRES MOU	LÉES S.VP.			44	WARDICK	USE NO Nº D/B	NTREPÓ	T)	48 SIMA ASSESSIVE COTISATIO DELLMS	ar s	
				OMPLETE	_						49 EXCISE TA: TAXE (PACCI	e ee	
LARE QUE	PARTICULARS OF THIS DO	-DESSUS SONT VE	AS ET COMPLETS.	-tubit:	45 CJ	ALGO CONTI		N* DE CONTRÓL F1187179		ET	50	-	
Jan.	.3,20XX	2	5		46 52	REALE COD		RTATION			61 51		375.0
	DATE		TUDALIUNE			ALSE DE 1RA	naPOR/EU	ALIMPORTAT	n,n		TOTAL		375.0

Partial remission of GST (1/60)

This example shows the format to be used when goods are duty-free, but are subject to relief of GST on a proportional (1/60) basis only. Note that only one classification line is required. The value for currency conversion must be completed in Field No. 36. If the goods are subject to GST, it is calculated on the value for tax divided by 60 multiplied by the time limit (in this example, $150,000 \div 60 \times 3(\text{months}) \times 5\% = 375.00$). For more information, refer to Memorandum D8-1-1, *Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.

					10.000	a lot of		TO AND LOT OF		Help		Aide		lecters - D	a color second
ORTER N	OME AND ADDRESS RESSEDE LIMPORTATEUR		NON* 123456785	RM0001		00589		TRANSACTION		Heip		Aide		Restore - R	estaure
	mporting Com	apany Lt	a.		1										
ttaw	ny Street a, Ontario														
LJ 0	L5				3 TYPE	4 OFFICE N N° DE BUEBAU		FRECISTRATION DE TPS	NO.	6 PAYMENT CODE DODE DE DEPENDENT	OF-DE TRANS	PORT OF UNLADIN PORT DE DEBARC	9.00	TAL VED - TOTAL D	ELAYD
					AB	497								1000	0
IB IR NO. 1 DC XUS HTETE	11 VENDOR NAME - NOM D	U VENDEUR	NO N*		PAY	NTRY OF ORK SD'ORIGINE	UE UE	UD DPORTATION	TRA/TEN	INEAUMENT ENT TARFAIRE	EURE	u de Sort V de Sort V	e		
FIETE	Venice Expo	orting C	ompany Lto	1.	N DRE	IT ST SHPMENT EC/EXPENDING	DATE	17 CRCY.	10 TIME L	2 MT-DEA	19 FREK	HT - FRE	_	RESERVED CCRA UST	FOR
1					М	EDERFEDITO 1 1	D/J	17 CRCY. CODE DEVISE USD							
-						1	1	USD	20 RELE	SE DATE - DA	TE DE LA	MANLEY	66		
LINE	22 DESCRIPTION DESIGN TIGHTONIN	a equipmen	ts for bicycles	(23WEIGHT PCIDS/		PREVIOUS 24 NUMBER - NJR	IRANSACT O	N - TRANSACTION	ANTÍRIU. 25 LI	RE 2 NELIGNE	SSPECIA AUTORIS	AUTHORITY ATION SPECIALE	
1 CLASSIF	Apparells	d'éclairage 28 DAUT DOL€ 22	pour bicyclette	is 100	- M 31		50	10 RATE OF QUSTONE DO		T.RATE AUX.T.A.		TE OF OST	36 VALU	E FOR CURRENCY TERSION VALUE P	CONVERSION
8	512100000		.0000.000		MB	13		5.5000			5	5.00	CORN	8,695.	
VALEUR	10000.00	DECUSIONS DECUSI	50.00	30 SIMA ASSE COTISATIO	IN DE LA	s	TAXE	E TAX D'ACCISE			550.			42 091 TPS 527	.50
LINE LIONE	22 DESCRETION DESIGNATION					23 WEIGHT PCIDS /	HOM	PREVIOUS 24 NUMER - NJR	RANSACT O ERO	N - TRANSACTION			AUTORS	AUTHORITY ATION SPECIALE	
CLASSIF	TICATION NO. LASSEMENT	28 TARUFF CODE 25 TARUFARE		30 U		VFD CODE 10 CODE VD 0	500 AVR	ID RATE OF GASTOME DO TAUNDED NATED DO	TY 341	T.RATE AUX.T.A.	36 RJ TA	TE OF OST UKDE TPS	36 VALU CON	E FOR CURRENCY ERSION VALEUR P	CONVERSION OUR CHANG
	310109090	all CUSTOMS DRCITS DE	.000	30 SIMA ASSE	MB	13	40 ([X])	5.0000		VALUE FOR	_	.00		869.0	0
	1000.00		50.00	CONSAILS	A DE LA	-				1	050.			52	.50
LINE	22 DESCRETION DESIGNATION					23 WEIGHT POIDS	HQM	PREVIOUS 24 NUMBER - NUM	RANEACT O NERO	N - TRANSACTION	ANTÉRIE. 25 LI	RE 2 NE-LIGNE	AUTORS	AUTHORITY ATION SPECIALE	
N* DE CL	ICATION NO.	28 TARJIT CODE 29 TARJIPARE	QUANTITY QUANTITE	30.0	- M 31	VFD CODE N CODE VD 0	SINA CODE DE DE LINB	THE OF CASTORE OF THE REPORT O	UNE 34	T.RATE AUX.T.A.	35.60	UX DE TPS	36 VALU	E FOR CURRENCY ERSION VALEUR P	CONVERSION OUR CHANGE
VALUE R	OR DUTY EN DOUANE	DROITS DE	DUTES	20 SIMA ASSE COTISATIO	SSMENT N DE LM	s.	40 EXCIS	E TAX D/ACCISE	-	VALUE FOR	TAX IR TAXE		-	42 061 TPS	
LINE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS	T/HGM	PREVIOUS	PANEACTO	N - TRANSACTION	ANTERIE	RE 2	SPECIA	AUTHORITY ATION SPECIALE	
		OR TABLES CODE 14	QUANTITY:	30 U	M P			24NUMBER - NUR		T RATE		NELIGNE	_		CONVERSION
N" DE CL	ICATION NO. LASSEMENT	28 TNUFF CODE 25 TNR/FMRE	QUANTITE	300		CODE VD of	ORDE LINE	10 RATE OF QUOTOBDE TRUM DED HONTOE DO	UNE	AUX TA	14	ATE OF OST	CON	E FOR CURRENCY ERSION VALEUR P	OUR CHANGE
VALUE R	OR DUTY EN DOUANE	DRCITS DC	DOUTES	IR SIMA ASSI COTISATIO	ISSMENT IN DE LM	a	40 EXCIS	E TAX D'ACCISE	1	VALUE FOR VALEUR POL	TAX IR TAXE			42 GST TPS	
LINE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS /	T / KGM HGM	PREVIOUS 24 NUMBER - NUR	RANSACT O	N - TRANSACTION	ANTONIO. 25 LI	RE 2 VELIONE	6 SPECIAL AUTORIS	AUTHORITY ATION SPECIALE	
CLASSIF	ICATION NO. LASSEMENT	28 TARUTE CODE 21 TARUPARE	QUANTITY	50 U	- M 31	VFO CODE 20 CODE VD 0	SNA CODE	IN RUTE OF OUSTONE DA		T. BATE AUX T.A.		TE OF OUT	36 VALU	POR CURRENCY ERSIGN VALEURP	CONVERSION OUR CHANES
	OR DUTY EN DOUANE	38 CUSTOMS DRCITS DE	DUTES	39 SIMA ASSE COTISATIO				E TAX D'ACCISE		VALUE FOR				42 GST	
VALEURI	EN DOUANE	DRCIT'S DE	DCUANE	COTISATIC	IN DE LM	a	TAKE	D'ACCISE		VALEUR POL	JR TAXE			TPS	
ARATION	- DÉCLARATION				43 D6	EPOSIT- DÉ	PÔT				4	OLIETOME DUTIES			
D.S	Smith (61	3)234-23	45									DOUANE			600.
Cust	oms Brokers L	td.				44	WAREHO	USE NO Nº D/E	NTREPÓT	7	1	SIMA ESEBSMEN COTISATION DE LMDI	1		
ARE THE	INFORTER (JOENT - INFORTATEUR (JOENT THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.				45 OARODICONTROUND - Nº DE CONTRÔLE DU FRET						45	EXCISE TAD	e.		
ARE QUE	QUE LES RENSEIONEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.				45.0	UR3D CONT		-0035092			55	GST TPS	+		580.0
Jan.	3,20XX	D	-		45 62	URRIER COD	NSPORTE	RTATION	ON		5	51			
	DANE DECEMBER					46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR A LIMPORTATION 014 -						Canac			

Packing (duty and goods and services tax)

This example shows the format to be used when duty and GST are collected for packing on a separate classification line. Note that the line accounting for packing follows the line accounting for the goods to which it relates.

ORTER N M ET ADR	AME AND ADORESS ESSE DE L'IMPORTATEUR		NO N* 123456785	PMOOC -		NSACTION N		TRANSACTION		Help	Aide	Restore - Restaurer
BC I	mporting Co	mpany Lt		RMCCOl	1	00389	18004	3				
23 A: ttaw 1J 0:	ny Street a, Ontario L5				3 TVPE	Nº CE DUPEAU		S OST REGISTRATION N N° DE TES		F PATMENT GODE CODE DE PATEMENT	TRANS PORTOF TRANS PORTOE CEBARD	9 TOTAL VED - TOTAL DE LA VD
UR DR NO * OF OUS N TETE	11 VENDOR NAME - NOM B	OU MENDEUR	NO N*		C 000	497		CE OF EXPORT	14 TARLEY T TRAITEN	REATMENT ENT TAREARE	1 B US PORT OF EXIT B REAU DE SORTIE DÉSE-U	10000
	YXZ Export UTX 78161	ing Comp	any Ltd.		16 DIFI	CA CTD-PANT CODPENSO	NDFECTE DO	17 CRCY. CODE DEVISE		10 MT-DELN	5309	RESERVED FOR COMA NOT DESERVE À L'ALAGE DE
1								CAD	20 ROLEA	GE DATE - DA	100 TE DE LA MAINLEVÉ	LNDENDE
UNE	22 DESCRIPTION DESIRI Canadian	goods retu	med /			23 WEIGH POIDS	T/HOM HQM	PREVIOUS 24NUMBER - MP	TANSACTIO IERO	N - TFLAN SAUCTION	ANTONEUNE 20	SPECIAL AUTHORITY AUTORISATION SPECIALE
9	Marchand Asselvent 813000097	Ises canadi Istative cope 2 Tetative	COANTITE	N	MB	29	50	0 ANE OF DARION DO	0	T. BATE AUX T.A.	TAUXOE THE	SEVALUE FOR CURRENCY CONVERSION CONVERSION VALUE FOUR CHANGE 10,000.00
	10000.00	38 CUSTOMS DROITS OF	0.00	39 SIMA ASSE COTISATIO	N DE LA	ta Ga	40 EXCIS			VALUE FOR		42.087 TP 5
UNE	22 DESCRIPTION DESIGNATION					23 WEIGH POIDS	T/HOM HEM	TREVIOUS 24 NUMBER - NUM	RANSAC BO IDRO	N - TRUE BACTION	24 ENECIDINE 24	SPECIAL AUTHORITY AUTORISATION SPECIALE
CLASS FI	ICATION NO. ASSEMENT	38 TAUFF CODE 2 TAUFFAILE	GAA TTE	90.0	- M 2	CODE VD o	TIMUR CODE	D ROLE OF CONFORM OF THE ADD SHOULD FOR	17 34 E	T BATE AUX TA	TAUGOE THE	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
VALUE	OR DUTY EN DOUANE	30 CUSTONS DROTS OF	EUTIES DOUANE	39 2000 000	2550	ra.	40 EXCIS	E TAX D'ACCISE	4	VALUE POR	TAX IR TAKE	42 001 TPS
UNE	22 DESCRIPTION DESIGNATION					23 WEIGH POIDS	T/ROM ROM	REVICUS 24NUMEER - NUM	RANSAC TO ERO	N-TRANSACTION	26 LINE-LIDIE	SPECIAL AUTHORITY AUTOREATION SPECIALE
CLASSIFI N° DE CL	ICATION NO ASSEMENT	SH ZWARA CODE 3	SUAN TITE	90 V	-M 2	CODE VD O	DECE LINER	IL AVE OF OASTONE DO	17 DA E	T. RATE AUX TA	26 PLATE OF OUT TAUXOR TPS	26 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR FOUR CRANCE
VALUE PO	DR DUTY EN DOUANE	38 CUSTONS DROITS OF	EUTIES EDUANE	39 SIMA ASSE COTISATIO	N OF LA	ia.	40 EXCLU TAXE 0	E TAX D'ACCIDE	1	VALUE FOR VALEUR PCR	TAX IR TAKE	42 CBT 195
UCNE	22 DESCRIPTION DESCRIPTION					23 WEIGH POIDS	T/RDM /RCM	HUMOUS 24NUMEER - MUR	NANSACTIO (ERO	N - THAN BAISTICK	26 UNE LIGNE	SPECIAL AUTHORITY AUTORISATION SPECIALE
CLASSIFI N° DE CL	ICATION NO ASSEMENT	28 TAUFF CODE 2 TAUFARE	DUAN BTY DUAN BTE	30.0	-M 2	COCE VD O	ICECE LATE	S RATE OF GASTOME DA THUR DE DRIVITOR DA	owe 34 P	T EATE AUX TA	26 PLATE OF OST TAUXOE TPD	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALUE FOUR CHARGE
VALUE FO	OR DUTY EN DOUANE	38 CU STONS DROITS OF	DUTIES DOUANE	39 S MA ASSE COTISATIO	SSMEN N DE LA	r da	40 EXCIS	E TAX D'ACCISE	4	WALEUR POR		42.081 TFE
UGNE	22 DESCRIPTION DESCRIPTION					23 WEIGH POIDS	T/RDM RCM	IRENOUS 24NUMEER - MIR	IRANSAG BO ÆRD	N - THAN BACTION	26 UNELIONE	SPECIAL AUTHOR TY AUTORISATION SPECIALE
CLASS FI	ICATION NO. ASSEMENT	24 TAURY CODE 2 TAURANT	SUAN BTY	30.0	- M 2	· YR CORE 3	IDECE LAR	NUMBER OF GASTOME DA	tive 34 E	AUX TE	25 PATE OF 601 TAUXOE TPD	26 YALWE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE
VALUE PO	OR DUTY EN DOUANE	38 CUSTOMS DIPOLTS OF	DUTIES DOLLANE	OTSATIO	SSMEN N DE LA	ra.	40 EXCLS TAXE	E TAX DACOISE	4	VALUE POR VALEUR POR	TAX IR TAXE	42.081 10.5
	mith (6	13)234-23	45		43 0	DPC9(T-DD	PÓT				47 CUSTOMS CUTTES CENTEDE DOUME	0.00
	oms Brokers	NAME - LETTRES NOU	RESS.VP.	—	_	- 64	WAREHOL	JSE ND Nº DE	терот	7	40 SIM ADDEDIMENT GOTIGATION DE LMB	
BEORDER AND NO. BEORDER AND COMPLETE.						L		N° DE CONTRÔU			CP DAGSE TOX TASE DA DOGSE	
ARE QUE	ARE QUE LES RENSEIOREMENTS CHOESSUS SONT VRAIS ET COMPLETS.							-0035092			50 105 115	
Jan.3,20XX 75						ADDER COL	SE AT IMPO	RTATION RALIMPORTAT	51 707AL	0.00		

Canadian goods returned

This example shows the format to be used when Canadian goods are re-imported into Canada. The shipper should be shown in Field No. 11 for vendor. Field No. 16, "Direct Shipment Date," is not required. Field No. 17, "Currency Code," must show the code for Canadian currency. The value for duty code in Field 31 will be "19" or "29," as appropriate, for the residual method of valuation.

Note: GST may apply to goods classified under tariff No. 9813.00.00. Use code 66 only if no GST is payable. Refer to example 21 for more information.

ORTER N M ET ADR	MME AND ADDRESS		NO N*			ACTION NO.		RANSACTION		Hel		Aide	R	estore -	Restaure
23 A	mporting Co ny Street	mpany Ltd	12345678	S9RM0001	0000	02831	8064	3							
LJ 0	a, Ontario L5				S TYPE	BOLEVN N. OL		RECISTRATION I 20 TPS	ND.	D. 6 PAYNENI 7 N CODE DE PARENENT		FORTOF INLADIW PORTOE DEBARD	9 TOTAL VED- TOTAL DE		
IR NO. DE XIS- FTETE	11 VENDOR NAME - NOM	OU VENDEUR	NDN*		12 DOUN PWyS	THEY OF ORGAN	B PU	CE OF EMPORT UD EXPORTATION		EATMENT INT TARIFAIRE	15 U.S.I BURE DUSI	ANDE SORT	e		
1	Venice Exp	orting Co	mpany Lt	d.	% DIREC DATE M	CT SHIPMENT OF DECEDITION C	DIFECTE DIF	USD				19 FREICHT-FRET		RESERVED FOR CORA USE RESERVEA LVGAGE DE LVGAGE DE	
									20 RELEA	SE DATE - DA	TE DE U	MANLEY	66	128	LONGE .
LINE LIGNE	file 7688-2/C			30 U		20 WEIGHT / PCIDS / H 100	0.0	PREVIOUS T 24 NUMBER - NUM					AUTORISA 88-03	NUTHORITY TION SPECIA 57	
8	901909100		.000		MB	27		25.0000	0	T. RATE NUX T.A.		ATE OF OSF AUX CE THS 5.00	CONVI	8,695, 12 091 TPS	ICY CONVERSION IR POUR CHANGE
UNULUNE	83333.00 22 DISCRIPTION DESIGNATION	208	33.25			23 WEIGHT / POIDS / H	KGM OM	PREVIOUS T 24NUMBER - NUM	RANSACTION ERO				6 SPECIAL A	UTHORITY TION SPECIA	208.31
	CATION NO ASSEMENT	28 TARIFF CODE 29 C TARIFARE		20 U U		VFD CODE IO IN CODE VD		NUTL OF DATIONE DO	-	T.RATE NUK TA	1	ATE OF OST AUX CE TPS			ICY CONVERSION IR POUR CHANGE
VALEURI	22 DESCRIPTION DESCRIPTION	20 CUSTOMS D DROTTS DE D	OUANE	39 SIMA ASSO COTISATIO	N DE LINS	23 WEIGHT / POIDS / H	KGM		RANEACTIO	VALUE FOR VALEUR PO	ANTÉRE			UTHORITY	LE
CLASSIF N° DE CL	ICATION NO. ADJEMENT	28 TARIFF CODE 29 C	WANTITY WANTITE	30.U	M E	VFD CODE NO M CODE VD 000H		TRUMER PROTECTO		T.RATE NUX T.A.		AUX CE THE			ICY CONVERSION IR POUR CHANGE
	OR DUTY EN DOUANE	DROITS DE D	UTES OUANE	29 GMA AGGE COTISATIO	SEMENT N CE LMS		TAXE C			VALUE FOR VALEUR PO				TPS	
LINE LIGNE	22 DESCRIPTION DESIGNATION	25 TANHE CLOE 29 C	MAN BTY MAN BTE	30 U	-M - 81	23 WEIGHT7 PCIDS / H		PREVIOUS T 24NUMBER- NUM 5 MATE OF DUSTIONE BU TRUNCE DUSTIONE BU	ERO	T.RATE	251	INE-LIGNE		FOR CURREN	LE ICY CONVERSION IR POUR CHANGE
	OR DUTY IN DOUANE	20 CU STOMS D DROITS DE D		39 SIMA ASSE COTISATIO				I TAX 7ACCISE		VALEUR POR	1			12 GST TP3	and another
LINE LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / H	IOGM GM	PREVIOUS T SANUMER - NUM			ANTONIO	URE 2 INCLIONE		WINDRITY TION SPECIA	
	CATION NO. ASSEMENT	28 TAREFUE 29 C TAREFURE 29 C 28 CUST CMS D DROITS DE D		39 SMA ASSE COTISATIO		VFD CODE ND 0000		TAX TAX		T. RATE WK T.A.	1	AUX CE TPS		POR CURREN REION VALE	ICY CONVERSION IR POUR CHANGE
		DROTTS DE D	UU ANE	COTISATIO				ACCIDE		VALUUR PCI				195	
	mith (6	13)234-234	5 55×P.		43 DE	POSIT-DÉRO						CUSTOMS DROTTES DROTTS DE DOUANE USERSMEN			20,833.
	OMS Brokers	AGENT > INFORTATEUR /		OWPLETE				ISE NO N* DEP			_	ASSESSMEN ASSESSMEN COTISATION DE LMB EXCISE TAX TAXE D'A COS TAXE D'A COS			
	E THE PARTICULARS OF THE DECLARINE TO BE TRUE, ACCURATE AND COMPLETE. E QUE LES RENSEGARMENTS CHOESSUS SON TYRANS ET COMPLETS .					9386-1	234-					GST TPS			5,208.3
	3,20XX	<i>7</i> 25,	SHATCHE		46 CA	CE DE TRANS	AT IMPO	RTATION IR A L1MPORTAT	ON.			51 1017AL 26,			26,041.

Proportional duty (1/120) - Vessels

This example shows the format to be used when goods are subject to a remission on a proportional 1/120 basis. Order in Council 88-0357 must be quoted in Field No. 26, "Special Authority." The Headquarters' authorization number (e.g., CCV-88/999) must be quoted in Field No. 22, "Description." Form B3 must be accompanied by a copy of the Headquarters' authorization. The entire amount may be accounted for on Form B3, but if payments are made on a monthly basis, they should be accounted for on Form B2 with reference to the original Form B3.

OM ET ADR	NAME AND ADORESS RESSEDUL'MPORTATEUR			89RM0001			18064	RANSACTION 3		Help	• []	Aide	Restore - Restaure		
23 A	Importing Co any Street Wa, Ontario	mpany Ltd	1.		S TYPE	4 OFRICE N	0. 5051	REGISTRATION	ND.	6 PAVLENT	7 MODE	# PORT OF	9 TOTAL VFD - TOTAL DE LA VD		
.10 0					с	4 OFFICE N DE BUTEAU 497		JE TPS		DODE DE DODE DE PRIEMENT	1	B PORT OF UNLADING PORT DE DEBARD	121		
SUE HOR NO. Nº DE SOUS- ENTETE	11 VENDOR NAME - NOW	DU VENDEUR:	NO N ^e			UTX DRESTREMENTON DRESTREMENTON		UTX		EAJMENT ENTTARIFAIRE	15 U.S. F SURE DUST	ORT OF EXIT AUDE SORTIE	1		
CHILL	YXZ Export UTX 78161	ing Compa	my Ltd.					17 CRCY. CODE DEVISE		-	19 FREIGHT - FRE		PESERVED FOR CCRA USE		
1					2		4	USD	20 RELEA	SEDATE- DA	TEDEU	MANLEVE	RESERVE A L'USAGE DE L'AGENOS		
1 UNC LIGNE	sup	3-15 Value of I port de transn	nission				T / KOM / KOM			A - TRANSPORTION			SPECIAL AUTHORITY NUTORISATION SPECIALE		
	ACCEMENT S23809090	24 TARLET CODE 29 (TARLEWRE		200		13		6.0000	0	T.RATE AUX.T.A.		5.00	SS VALUE FOR CURRENCY CONVERSIO CONVERSION VALUER FOUR CHANG 5.00		
VALUE F VALEUR	5.75	SUCUSTOMS D DROTTS DE D	.35	09 SIMA ASS CORISATIO	SEMENT IN DE UM		40 EXCIS TAXE			VALUE FOR VALEUR POL	6.1	0	42051 TPS 0.31		
21 UNE UDNE 2		ue of software leur de logicie	(propriété)			23 WEIGH PCIDS	TTROM	PREVIOUS 24 NUMEER - NU	RANSACTION MERO	- TRANSACTION	CANTÉRIE 25 L	INF-LIGNE	SPECIAL AUTHORITY AUTORISATION SPECIALE 5-277		
27 CLASSIF N° DE CI	FICATION NO LASSEMENT 523809090	29 TARIFF CODE 290 TARIFARE	SUANTITE 000	30.0		VFD CCDE II	C SNH DODE 1 DODE DE LINDA	TAKE OF OUSTONS D TAKE OF OUSTONS D	77 34 E	T.RATE AUX T.A.	26 R		36 WALVE FOR CURRENCY CONVERSIO CONVERSION VALEUR POUR CHANG 100.00		
	115.00	20 CUSTOMS D DRUITS DE D		39 SIMA ASSE CORISATIO			40 EXCIS	TAX /MCC/SE	4	VALUE FOR VALEUR FOU			42 GST TPS		
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Computer Carrier Media Remission Order – Dutiable import

This example shows the format to be used when dutiable software is imported. The value of the carrier medium and the reproduction service is accounted for on line 1. The value of the data or instructions contained on the carrier medium is accounted for on line 2. The *Computer Carrier Media Remission Order* relieves the duty but GST applies. See Memorandum D8-3-15, *Computer Carrier Media Remission Order*, for further information.

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Forms B3 and E29B, for temporary importations

This example shows the format to be used when goods are temporarily imported and are subject to full relief of duty but only partial (1/60) relief of GST. GST is calculated on 1/60th of the value for duty multiplied by the number of months the goods will remain in Canada (i.e., $1000 \div 60 \times 3(months) = 50$). They must be documented on Forms E29B and B3 and the forms are cross-referenced.

APPENDIX C

FORM B3 (BONDED WAREHOUSE) CODING INSTRUCTIONS

The fields of Form B3 (bonded warehouse) must be completed according to the following instructions.

Field No. 1 – Importer Name and Address

Must complete importer's name on all Form B3 types. If Form B3 has two or more pages, complete on the first page. (For Form B3, type F requirements, see Appendix J)

Show the importer's address if it does not appear on the supporting invoice.

In the "No." section of this field, show the Business Number and the CBSA account number. This number is a standard way of identifying importing and exporting businesses, and is used in the processing of CBSA accounting documents. If you have one or more CBSA accounts, indicate the six-digit account identifier (e.g., RM0001).

Field No. 2 – Transaction Number

Must complete on all types of Form B3 when release prior to payment security is being used.

This number is 14 digits in length and includes the following:

(*a*) the first five digits represent the account security number of the importer/broker who will present the accounting document and/or pay the duties and taxes; and

- (b) the next eight digits represent a number assigned by the importer/broker; and
- (c) the last digit is a check digit calculated using a formula provided by customs (refer to Appendix F).

Show the transaction number assigned at time of release, if it applies, on all copies of Form B3 and on the first page of the supporting documents. It must be in bar-coded format (see the following note on bar coding) on the first page of the CBSA copy of Form B3. Refer to Appendix I for bar code specification. The typed or clearly written transaction number must appear on all the remaining pages of Form B3 and on the first page of the supporting documents. If the supporting document is multipaged, the total number of attachments must also be shown on the first page. This eliminates the need to include the transaction number on each page of the supporting documents.

The transaction number must also be typed or clearly written on all applicable permits, certificates, and licences.

The transaction number must not be duplicated for 7 years and 3 months (a 6-year period plus 15 current months). Note that if a transaction is adjusted, the 7-year period plus 3 months will begin at the date of final decision.

Notes:

1. All importers/brokers who have an account security number with release prior to payment privileges must submit Form B3 documentation with a bar-coded transaction number.

2. Importers/brokers having only "uncertified cheque" security must assign a transaction number to their accounting documentation. However, it is not mandatory that the transaction number be bar-coded. For all unsecured transactions (i.e., "cash" transactions), customs will assign a bar-coded transaction number.

Field No. 3 – Type

Must complete on all Form B3 types. If Form B3 has two or more pages, Form B3 type is to be shown on the first page.

Code Form B3 types numerically as follows:

- 10 Form B3 for all goods in warehouse used when goods are to be entered into a CBSA customs bonded warehouse.
- Form B3 for re-warehouse used when goods are re-warehoused after being transferred (except to a duty-free shop) or removed on type 30, e.g., after removal from another bonded warehouse either at the same CBSA office or at a different CBSA office. Refer to Memorandum D4-3-7, *Duty Free Shop Contraventions and Penalties*, for the completion instructions for Form B116, *Canada Customs Duty Free Shop Accounting Document*, that is presented when goods are entered into a duty-free shop.
- 20 Form B3 for ex-warehouse for consumption used to account for duty and taxes on goods taken out of the warehouse for use in Canada that were warehoused on Form B3, types 10 and 13.

- Form B3 for ex-warehouse for export or approved deficiencies used when goods that were warehoused on Form B3, types 10 and 13 are taken out of the warehouse and exported for damaged goods and shortages, proof is required. Damaged goods should be documented on Form K11, *Certificate of Damaged Goods*.
- 22 Form B3 for ex-warehouse for ships' stores, sales to the Governor General and diplomats used to account for goods that were warehoused on Form B3, types 10 and 13, and taken out of the warehouse for use as ships' stores.
- 30 Form B3 for transfer of goods used for the transfer of goods from one bonded warehouse to another or transfer of ownership or title. Refer to Memorandum D7-4-4, *Customs Bonded Warehouses*, for information on the transfer of goods between warehouses, and Memorandum D4-3-7 for information concerning goods that are transferred between a CBSA customs warehouse and duty-free shop.

Field No. 4 – Office Number

Must complete on all Form B3 types.

If Form B3 has two or more pages, complete on the first page.

Show the CBSA accounting office code number. (See Appendix H, List 1(a) or 1(b) for the code number of the CBSA office responsible for the accounting of the goods.)

Field No. 5 – GST Registration Number

If a Business Number (BN) number is used in Field No. 1, this field may be left blank.

Field No. 6 – Payment Code

Show an "I" on the first page of Form B3 if an importer has posted security and the goods are released under a customs broker's account security number.

In such cases, the daily Form K84, Importer/Broker Account Statement, will be produced for the broker, separating transactions for the importers identified above.

Field No. 7 – Mode of Transport

Complete on Form B3, type 10 for all shipments valued at greater than CAN\$2500.

Show the code for the mode of transport by which the goods arrived in Canada. Valid codes are as follows:

Air	1
Highway	2
Rail	6
Pipeline	7
Commercial Hand Carried Goods	8
Marine	9

Field No. 8 – Port of Unlading

Complete on Form B3, type 10 for all marine shipments valued at greater than CAN\$2500 exported from the United States. (See Appendix H, List 1(a) or 1(b) for the code number of the port of unlading.)

Field No. 9 – Total Value for Duty

Must complete on all types of Form B3.

Add each of the classification line (Field No. 37) value for duty amounts to obtain total value for duty of the shipment in Canadian dollars, and round the total to the nearest dollar. (Do not include a decimal point.)

If Form B3 has two or more pages, complete only on the first page.

Field No. 10 – Sub-header Number

Must complete on the first page of each sub-header for all types of Form B3.

Leave blank on any subsequent pages unless a change occurs to the content of the sub-header fields (i.e., vendor's name, countries, tariff treatment, direct shipment date, currency code, time limit).

Sub-header numbers must be assigned in sequence from 1 to 999.

Note: When an additional sub-header must be prepared, all the sub-header fields must be completed and not just those fields which are different from the previous sub-header.

Field No. 11 – Vendor Name

Must complete on the first page of each sub-header.

If the goods are invoiced from the United States, show the name, three-digit state code as listed in Appendix H and the fivedigit zip code of the vendor or consignor of the goods as they appear on the supporting invoices.

Each new vendor must be shown on a new sub-header.

Show the name of the vendor or the consignor of the goods as it appears on the supporting invoices. Do not abbreviate the name. Use the same name format consistently on all B3 forms.

Where the goods are shipped from one country and invoiced (i.e., sold or consigned) from another, show the vendor's name of the actual seller or consignor, e.g., goods shipped from Nippon Textiles of Tokyo, Japan and invoiced from Textile Exporters Inc. of New York, US, show the vendor's name as Textile Exporters Inc.

If the goods are invoiced from a country other than the United States, but are exported from the United States, indicate the name of the foreign vendor followed by the state code and zip code of the US exporter.

Field No. 12 – Country of Origin

Must complete on the first page of each sub-header for all types of Form B3.

Show the three-digit alphabetic state code if the country of origin is the United States. Show a two-digit alphabetic International Organization for Standardization (ISO) country code if the country of origin is other than the United States. Refer to the list of country/state codes in Appendix H.

In the case of identical goods from multiple countries of origin, each of which is entitled to the same tariff treatment, allocate an estimated quantity and value of the imported goods on a proportionate basis according to the country of origin.

Each new country or state must be shown on a new sub-header.

Field No. 13 – Place of Export

Must complete on the first page of each sub-header for all types of Form B3.

Show the three-digit alphabetic state code if the country of export is the United States. If the goods were exported from a US foreign trade zone, show the appropriate code for that zone. Show a two-digit alphabetic ISO country code if the country of export is other than the United States. Refer to the list of country/state/foreign trade zone codes in Appendix H. Each new foreign trade zone, state, or country must be shown on a new sub-header.

Field No. 14 – Tariff Treatment

Must complete on the first page of each sub-header for all types of Form B3.

Use one of the following codes:

Tariff Treatment	Code
Commonwealth Developing Countries Remission Orders	1
Most-Favoured-Nation Tariff	2
General Tariff	3
Australia Tariff	4
New Zealand Tariff	5
Commonwealth Caribbean Countries Tariff	7
Least Developed Country Tariff	8
General Preferential Tariff	9
United States Tariff	10
Mexico Tariff	11
Mexico-United States Tariff	12
Canada-Israel Agreement Tariff	13
Chile Tariff	14

Costa Rica Tariff	21
Iceland Tariff	22
Norway Tariff	23
Switzerland-Liechtenstein Tariff	24
Peru Tariff	25
Colombia Tariff	26

The use of code 10 for United States Tariff treatment, code 11 for the Mexico Tariff treatment, code 12 for the Mexico-United States Tariff treatment, code 14 for Chile Tariff treatment, code 21 for Costa Rica treatment is permissible only under two circumstances. The first and most common situation is when the importer/owner or broker is making a declaration that the imported goods originate and that the importer/owner or broker is in possession of a valid NAFTA, CCFTA, or CCRFTA Certificate of Origin, as the case may be, which covers the goods being imported. The second situation is when the importer/owner or broker is importing certain non-originating textile goods under a tariff preference level and has a statement certifying that the goods have met the conditions set out in the *Textile and Apparel Extension of Benefit Order*. Deliberate use of these codes when the goods are not entitled to such tariff treatments may result in enforcement action.

Each new tariff treatment must be shown on a new sub-header.

Refer to the Customs Tariff for information on the applicability of these tariff treatments.

Field No. 15 - US Port of Exit

Must complete on the first page of each sub-header for Form B3, type 10, for shipments valued at greater than CAN\$2500 exported from the United States.

The US port of exit code is defined as "the US Customs and Border Protection (CBP) port at which or nearest to which the land surface carrier transporting the merchandise crosses the border of the United States into Canada, or in the case of exportation by vessel or air, the US CBP port where the merchandise is loaded on the vessel or aircraft which is to carry the merchandise to Canada."

Show the four-digit port of exit code as indicated in Appendix H, List 6.

Field No. 16 – Direct Shipment Date

Must complete on the first page of each sub-header of Form B3, type 10 if the currency code is other than Canadian dollars. On all other types, Field No. 17 must show CAD for Canadian dollars, and Field No. 16 must be left blank.

This date is the date used to select the rate of exchange for converting the foreign currency into Canadian funds.

Show MM DD (Month, Day).

Each new date must be shown on a new sub-header.

Field No. 17 – Currency Code

Must complete on the first page of each sub-header for all types of Form B3.

The ISO country code will be used (e.g., United States Dollar = USD). Refer to the list of currency codes in Appendix H.

Each new currency must be shown on a new sub-header.

Field No. 18 – Time Limit

Must complete on the first page of types 10, 13, and 30 of Form B3.

Complete on the first page of each sub-header for type 20 of Form B3, if a time control applies.

Leave blank on types 21 and 22 of Form B3.

When 1/60 and 1/120 Forms B3 are prepared, the time limit must be shown in months.

Each new time limit must be shown on a new sub-header.

Show the time limit according to the format in the examples below:

Time Limit	Shown As
1 week	1W
30 days	30 D
1 month	1 M
60 days	60 D
2 months	2 M
90 days	90 D
3 months	3 M
1 year	1 Y or 12 M
2 years	2 Y or 24M
15 years	15 Y

Field No. 19 – Freight

Must complete on the first page of each sub-header of Form B3, type 10 for shipments valued at greater than CAN\$2500 exported from the United States. It is acceptable to show valid amounts on each sub-header or to show a total amount on the first page. Do not leave the first sub-header blank.

Show, to the nearest Canadian dollar, the total freight charges to transport the imported goods from the place of direct shipment in the United States to the consignee in Canada. A table may be used to assess freight charges. In cases where no freight was paid, such as when the owner uses his own transportation to pick up the goods, an estimated typical cost should be shown.

Field No. 20 – Release Date

Leave blank.

Field No. 21 – Line

Must complete on all types of Form B3.

Enter the sequential value for the classification line each time a classification number is assigned. Each occurrence of a classification number must be assigned a unique line number regardless of the number of rates or detail lines required to display it.

Line numbers may not be skipped or duplicated within Form B3, regardless of the number of sub-headers.

Field No. 22 – Description

Show references such as D Memorandum numbers, value and classification ruling numbers, and import permit numbers.

Show the quantity, marks, and numbers of the packages.

Show "Final ex-warehouse transaction against previous transaction number cited in Field No. 24" when the last portion of the shipment is removed from a bonded warehouse.

Must show the reason for the use of sight Form B3 documents in this field.

For goods subject to the *Special Import Measures Act* (SIMA), importers not enrolled in the Customs Self-Assessment (CSA) program must clearly show the description of the goods. The description must conform to the written notification provided by an officer of the CBSA.

For goods subject to the SIMA, importers enrolled in the CSA program must provide, upon request and within 21 days, documents which clearly show the description of the goods. The description must conform to the written notification provided by an officer of the CBSA.

Importers may be assessed an administrative monetary penalty if they fail to provide the required description as outlined in the written notification provided by an officer of the CBSA for any goods subject to SIMA.

Field No. 23 – Weight in Kilograms

Complete on Form B3, type 10 for all shipments valued at greater than CAN\$2500 exported from the United States by air or marine modes of transport.

Complete only on the first detail line of each transaction.

Show the gross weight of the goods described in the transaction to the nearest whole kilogram.

Field No. 24 – Previous Transaction Number

Must complete on all Form B3 types, except type 10, when applicable. If shipments from multiple warehouse B3 forms are being consolidated on an ex-warehouse or transfer Form B3, the oldest warehouse Form B3 number should be used.

Show the transaction number from Field No. 2 of the warehouse Form B3 to which the new Form B3 refers. See chart below:

Form B3 –Warehouse Transaction Number to be Shown Being Prepared

Type 13 – Show the number of Form B3, type 30 that refers to the goods transferred or removed.

Types 20 to 22 – Show the number of Form B3, type 10 on which the goods were warehoused, perfected, or repacked.

Type 30 – Show the number of Form B3, type 10 on which the goods were warehoused.

Field No. 25 – Previous Transaction Line

Must complete on all types of Form B3, when applicable.

Show the classification line number (Field No. 25) from the warehouse Form B3 to which the new Form B3 refers.

Field No. 26 – Special Authority

Complete on each classification line for all types of Form B3, if applicable.

Leave blank on each classification line where an Order in Council (OIC), other than a remission order, reduces or removes duties on specified goods.

When the owner is authorized by OIC to import goods under special conditions, the OIC number is to be shown in this field. Show the number in the formats indicated below:

(*a*) OIC submitted to the Governor in Council by Treasury Board, e.g., Order in Council P.C. 1973-1/82, January 9, 1973, must be shown as 73-1-82.

(b) OIC submitted to the Governor in Council by the department concerned, e.g., Order in Council P.C. 1985-277, January 31, 1985, must be shown as 85-277.

(c) Duty Deferral, e.g., 87-016W0001.

(d) Exporter Distribution Centre (GST) special authority code "1999 – 0000" – relieves GST when authorized by the CRA.

(For further information, refer to Memorandum D7-4-1, Duties Relief Program.)

If the OIC number contains an oblique stroke (/), this must be shown as a hyphen (-): e.g., Order in Council 67-23/261 must be shown as 67-23-261.

Where Form B3 for goods entered under an OIC contains two or more lines of calculations, such as a remission Form B3 for goods entered under several classification numbers, the OIC number must be shown again with each new classification line.

In any case where an OIC is amended, the original OIC number must be quoted in this field. That is, the number of the amending Order is to be ignored.

The benefits of the United States Tariff and the Mexico Tariff may, under the *Textile and Apparel Extension of Benefit Order*, be extended to certain textile and apparel goods which are cut and sewn or otherwise assembled (or woven or knit) in the United States or Mexico from fabric (or yarn or fibre) produced or obtained in a non-NAFTA country. When accounting documents are presented for such goods, the special authority number 61-3-62 must be shown. In the event an Order in Council applies to these goods, the number for that Order would take precedence over the special authority number 61-3-62 used to identify the textile or apparel goods referenced above.

Field No. 27 – Classification Number

Must complete on all types of Form B3.

Show the correct classification number as indicated in the *Customs Tariff* for each commodity included in the shipment covered by Form B3.

The first six digits represent the International Harmonized System Code, the seventh and eighth digits are subdivisions for customs purposes, and the remaining two digits represent a statistical suffix.

A decimal point must be placed after the fourth, sixth, and eighth digits (e.g., 1234.56.78.90).

Field No. 28 – Tariff Code

Complete on all type of Form B3 if the conditions specified in the Chapter 99 (special classification provisions) tariff item apply. Indicate only the first four digits of the tariff item (e.g., 9923). Where the Chapter 99 tariff item reduces the rate to "0", this field must be left blank.

Field No. 29 – Quantity

Complete on each classification line for all types in the unit of measure required by the *Customs Tariff* or stated in Field No. 30.

If a quantity is required for excise tax in a unit of measure different from that specified in the *Customs Tariff*, the quantity required for excise tax should be indicated on the next Form B3 line. The line number must not be completed for this line.

If only one quantity applies to a classification line, it must be shown on the first detail line. However, this quantity may be repeated on subsequent detail lines.

Field No. 30 – Unit of Measure

Complete on each classification line for all types of Form B3 as specified in the *Customs Tariff*. If the *Customs Tariff* does not prescribe a unit of measure, the most logical unit for the commodity should be used.

As a result of *Customs Tariff* requirements, only metric alphabetic codes can be used. Consequently, imperial measures indicated on an invoice must be converted to metric before completing Form B3. Refer to Metric Conversion tables in Appendix E.

If a unit of measure is required for excise tax and is different from that specified in the *Customs Tariff*, the unit of measure required for excise tax should be completed on the next Form B3 line. The line number must not be completed for this line.

If only one unit of measure applies to a classification line, it must be shown on the first detail line. However, this unit of measure may be repeated on subsequent detail lines.

Refer to the list of unit of measure codes in Appendix H.

Field No. 31 – Value for Duty (VFD) Code

Complete on each classification line for all types of Form B3.

Use a combination of one of the first-digit code numbers and one of the second-digit code numbers to indicate the basis on which the value for duty was determined.

The first-digit code number (relationship)

Explanation

- 1 The vendor and purchaser are not related firms as defined in section 45(3) of the *Custom Act*.
- 2 The vendor and purchaser are related firms as defined in section 45(3) of the *Customs Act*.

The second-digit code number (valuation method used)

Explanation

- 3 Price paid or payable without adjustments (section 48 of the *Customs Act*).
- 4 Price paid or payable with adjustments (section 48 of the *Customs Act*).
- 5 Transaction value of identical goods (section 49 of the *Customs Act*).
- 6 Transaction value of similar goods (section 50 of the *Customs Act*).
- 7 Deductive value of imported goods (section 51 of the *Customs Act*).
- 8 Computed value (section 52 of the *Customs Act*).
- 9 Residual method of valuation (section 53 of the *Customs Act*).

Field No. 32 – SIMA Code

Complete on all types of Form B3 for goods subject to an action under the *Special Import Measures Act* (SIMA) and/or a Surtax Order.

Identify the type of SIMA disposition applicable to the goods being imported as well as the mode of payment in the following manner:

The first digit will be the SIMA assessment type:

- 1 Goods are not subject to a finding by the Canadian International Trade Tribunal (CITT) and/or a surtax order under the *Customs Tariff*;
- 2 Only applies to goods covered by a price undertaking offered by all or substantially all exporters of the subject goods and accepted by the CBSA President.
- Only applies to goods subject to a preliminary determination commencing on the day the determination was made and ending on the day the CBSA President causes the investigation to be terminated or the day the CITT makes and order or finding;
- 4 Goods are subject to a CITT finding. There is no amount of anti-dumping duty and/or countervailing duty owing which results in a nil payment.;
- 5 Goods are subject to a CITT finding and/or a surtax order, anti-dumping duty and/or countervailing duty, and/or a surtax, amount is payable.

Note: When goods are subject to a CITT finding and/or a surtax order and SIMA duty and/or a surtax amount are covered by a remission order, SIMA Code 50 should be used.

The second digit will indicate a nil assessment or the payment mode:

- 0 Nil payment;
- 1 Cash;
- 2 Bond (used only for provisional duty or during the time of an expedited review)

Note: The following SIMA Code combinations are the only ones that are valid:

- 10 Use to identify non-subject goods when splitting the line of a Form B3 to separate goods of the same classification from goods that are subject to a CITT finding
- 20 Use for goods covered by a price undertaking
- 30 Use for goods where the provisional duty assessment is nil
- 31 Use for goods where the provisional duty assessment is covered by cash
- 32 Use for goods where the provisional duty assessment is covered by a SIMA bond
- 40 Use for subject goods where the SIMA duty assessment is nil
- 51 Use for goods where the SIMA duty assessment and/or the surtax amount is covered by cash
- 52 Use for subject goods under an expedited review where the SIMA duty assessment is covered by a SIMA bond
- 50 Use for subject goods where the SIMA duty assessment is covered by a valid OIC number, which must be entered in Field No. 26

Importers may be assessed an administrative monetary penalty if they fail to provide the required code for any goods subject to SIMA.

Field No. 33 – Rate of Customs Duty

Must complete on each classification line if a rate of customs duty applies.

Leave blank on type 21 and 22 of Form B3 or where the tariff code reduces the duty to 0.

Where percentage and specific duties apply, the percentage rate of duty is shown on the first detail line. The specific rate of duty is shown on the next detail line. Line number must not be completed for this line.

If an additional rate of duty equivalent to an excise duty applies, show this rate of duty on the next detail line in this field. Line number must not be completed for this line.

The format must be as shown in the following examples:

Rate(s)	Shown As
Free	Free, any combination of zeros or blank
18.5%	18.5
20%	20 or 20.0
\$.94/kg	.0094
\$1.41/kg	.0141

Field No. 34 – Excise Tax Rate

Must complete with either an excise tax rate or an exemption code on the first detail line of each classification line. (See Appendix H, List 7, for excise tax exemption codes.)

Leave blank on type 21 and 22 of Form B3 or if excise tax does not apply.

Commodities with different excise tax rates or exemption codes must be coded on separate classification lines.

Where excise tax is payable, show the rate in the same format as the following examples:

Rate(s)	Shown As
\$.0205/L	.0205
\$23.148/kg	23.148
10% of the duty-paid value	10 or 10.0
\$100.00 per air conditioner, installed in a vehicle	100.00

A new classification line is required for each rate.

Note: Goods subject to excise tax may not be combined on the same classification line with goods not subject to excise tax.

Field No. 35 – Rate of GST

Must complete with either a GST rate or a GST status code on the first detail line of each classification line.

Leave blank on type 21 and 22 of Form B3.

Where GST is payable, show the rate as 5 or 5.0.

Where a GST status code applies, complete this field using code numbers from List 4 of Appendix H.

Packing materials or packing containers are subject to GST at a rate of 5%, except where the packing materials or packing containers qualify for non-taxable importation under a section of Schedule VII to the *Excise Tax Act*.

Field No. 36 – Value for Currency Conversion

Complete on each classification line for all types of Form B3.

Show this amount in the currency specified on the invoice to a maximum of two decimal points. For example, 55,000 yen is shown as 55000.00.

For assistance in determining the amount to be shown in this field, consult the Memoranda D13 series.

Field No. 37 – Value for Duty

Complete on each classification line for all types of Form B3 by multiplying the value for currency conversion by the exchange rate.

Show the value for duty in Canadian dollars separated by a decimal point. For example, \$96.00 is shown as 96.00.

Calculations must be made to the cent.

Field No. 38 – Customs Duties

Complete on Form B3, type 20 if customs duty applies.

Show the amount of customs duty which is payable (not including provisional, anti-dumping, or countervailing duty) in dollars and cents separated by a decimal point. For example, \$105.00 is shown as 105.00 and \$123.84 as 123.84.

When a percentage rate of customs duty applies, customs duty is obtained by multiplying the value for duty by the rate. When a specific rate of customs duty applies, customs duty is obtained by multiplying the quantity by the rate.

Note: Special calculations may apply if a remission order is applicable. Refer to the format examples in this appendix.

Field No. 39 – SIMA Assessment

Complete on Form B3, type 20 if an amount of surtax and/or provisional duty, anti-dumping duty, or countervailing duty is payable.

When goods are subject to a surtax order, refer to the Memoranda D16 series.

For provisional, anti-dumping and/or countervailing duty refer to the Memoranda D14 and D15 series.

Show the amount in dollars and cents separated by a decimal point.

Note: These amounts and/or duties form part of the value for the calculation of excise taxes, except if provisional duty is deferred by bond.

Field No. 40 – Excise Tax

Complete on each classification line for Form B3, type 20 if an excise tax applies.

When a percentage rate applies, calculate excise tax by multiplying the total of the value for duty, customs duties, and the SIMA assessment by the excise tax rate.

When a specific rate applies, calculate excise tax by multiplying the quantity by the excise tax rate.

Note: Special calculations may apply if a remission order is applicable. Refer to the format examples in this Appendix.

Field No. 41 – Value for Tax

Complete on each classification line for Form B3, type 20 if GST is payable.

Add the value for duty, customs duties, any SIMA assessment, and any excise tax, and show the total amount in this field.

Show the amount in dollars and cents separated by a decimal point. For example, \$1056.00 is shown as 1056.00.

Field No. 42 – GST

Complete on each classification line for Form B3, type 20 if GST applies.

Calculate GST to the cent by multiplying the value for tax by the rate of GST.

Show the amount of GST, if any, in dollars and cents separated by a decimal point.

Note: Special calculations may apply if a remission order is applicable. Refer to the format examples in this appendix.

Field No. 43 – Deposit

Leave blank.

Field No. 44 – Warehouse Number

Must complete on all types of Form B3.

Show the last digits of the number assigned by customs to the customs bonded warehouse:

- (a) into which the goods are warehoused,
- (b) from which the goods are to be ex-warehoused or transferred (types 20, 21, 22, and 30).

If Form B3 has two or more pages, complete only on the last page.

Field No. 45 – Cargo Control Number

Must complete on Form B3, type 10.

Show the cargo control number exactly as it appears on the cargo control document, including the carrier code.

Any hyphens shown in the carrier code (first four digits) must be indicated.

Only one cargo control number can be shown in Field No. 45. If there is more than one cargo control document to be acquitted by one Form B3, list all the cargo control numbers on Form B3B and show Form B3B in this field.

If Form B3 has two or more pages, complete only on the last page.

For more information concerning cargo control documents, refer to Memorandum D3-1-1, *Policy Respecting the Importation and Transportation of Goods*.

Field No. 46 – Carrier Code at Importation

Complete on Form B3, type 10 for shipments valued at greater than CAN\$2500, exported from the United States by air or marine. Show the four-character carrier code of the carrier on which the goods were laden at the time of their importation into Canada.

Where there are only three digits, as in an air carrier, show the three-character code plus a hyphen.

Field No. 47 – Customs Duties

Complete on Form B3, type 20 if customs duties are payable.

If there is no customs duty payable, leave blank or show any combination of zeros.

This field will include customs duty and deposit amounts only.

Add each of the detail line (Field No. 38) customs duty amounts and any deposit amount to obtain total customs duties.

Show the total in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete this field only on the last page.

Field No. 48 – SIMA Assessment

Complete on all types of Form B3 if an amount of surtax and/or provisional duty, anti-dumping duty or countervailing duty is payable.

Show the total of each of the classification lines (Field No. 39) provisional duty or SIMA duty amounts and/or the amounts of a surtax, unless deferred by bond as designated by SIMA Code 32 or 52 or covered by a remission order as indicated by SIMA code 50.

Show the total in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

Field No. 49 – Excise Tax

Complete on Form B3, type 20 if excise tax is payable.

If there is no excise tax payable, leave blank or show any combination of zeros.

Add each of the detail line (Field No. 40) excise tax amounts to obtain total excise tax.

Show the total amount of all excise tax in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

Field No. 50 - GST

Complete on Form B3, type 20 if GST is payable.

If there is no GST, leave blank or show any combination of zeros.

Add each of the detail line (Field No. 42) GST amounts to obtain total GST.

Show the total amount of all GST in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete only on the last page.

Field No. 51 – Total

Must complete on Form B3, type 20.

If there are no customs duties or taxes payable, show any combination of zeros. Do not leave blank.

If Form B3 has two or more pages, complete only on the last page.

Field – Importer/Agent Declaration

Complete on all types of Form B3.

Show the name of the person making the declaration, and identify the company represented by the person making the declaration.

Date and sign the declaration on the original copy of Form B3. The importer/owner/agent declaration must be signed by the person whose name appears on the declaration.

If Form B3 has two or more pages, complete only on the last page.

The person making the declaration is indicating that the information given on Form B3 is accurate and complete. The importer/owner/agent should keep in mind that the deliberate use of code 10 for the United States Tariff, code 11 for the Mexico Tariff, code 12 for the Mexico-United States Tariff, code 13 for the Israel Tariff, code 14 for the Chile Tariff, or code 21 for the Costa Rica Tariff when such use is not appropriate may result in enforcement action.

On Form B3, type 30, for transfer of ownership, the transferor is to complete the importer/agent declaration.

On Form B3, type 13, used for re-warehousing, the person who re-warehouses the goods is to complete the importer/agent declaration. For example, when goods are re-warehoused after removal and transfer, the declaration is to be signed by the transferee.

Additional Coding Instructions for Transfer Concerning Form B3, Type 30

Field – Transferor/Transferee Declaration

Must complete on Form B3, type 30 for transfer of ownership.

If Form B3 has two or more pages, complete only on the last page.

The declaration must read as follows: "The property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfers."

Type or print the name of the company or individual who is receiving the goods in the same space as for the signature of the transferee or attorney.

Add the declaration to Form B3 by means of a block stamp or by typing the data directly on the body of the coding form.

The declaration is to be dated and signed by both the transferor and transferee or their agents.

Field – Remove to Warehouse Number

Must complete on Form B3, type 30.

If Form B3 has two or more pages, complete only on the last page.

Add the warehouse number by means of a block stamp or by typing the number in the body of the form.

Form B3 (Bonded Warehouse) – Format Examples and Explanations

This section contains examples of Form B3 illustrating typical bonded warehouse and ex-warehouse formats. These examples depict typical, not actual transactions. An index is provided to assist anyone completing a B3 coding form to find an example of the type of warehouse transaction to be prepared. If the required format is not shown in this index, check the index in Appendix B. Form B3 formats for the body and most fields of Forms B3 and Form B3 (Bonded Warehouse) are similar, especially for types 20 to 22 ex-warehouse B3 forms.

Note: The rates of duty, GST, and excise taxes as well as the rates of exchange used for calculating and testing purposes on the examples are not necessarily currently in effect. Therefore, while the actual coding on the examples is correct, information such as tariff rates and tax rates should be verified by checking the *Customs Tariff*, the *Excise Tax Act*, and other reference sources to ensure accuracy. Bar codes shown on Form B3 examples are for illustration purposes only.

The examples have been set forth in the following order:

Example No.	Format
1	Type 10 – Warehouse
2	Type 10 – Warehouse, goods consigned to order in care of bank
3	Type 10 – Warehouse, goods deemed exported
4	Type 13 – Re-warehouse
5	Type 20 – Ex-warehouse, consumption
6	Type 20 – Ex-warehouse, remission
7	Type 20 – Ex-warehouse, SIMA assessment (paid)
8	Type 20 – Ex-warehouse, SIMA assessment (deferred by bond)
9	Type 21 – Ex-warehouse, export
10	Type 21 – Ex-warehouse, damaged goods
11	Type 21 – Ex-warehouse, export for goods deemed exported
12	Type 22 – Ships' stores, sales to the Governor General and diplomats
13	Type 30 – Transfer of goods within a CBSA office
14	Type 30 – Transfer of ownership within a CBSA office
15	Type 30 – Transfer of ownership within a CBSA office, goods consigned to order in care of Bank
16	Type 30 – Transfer of ownership and goods within a CBSA office
17	Type 30 – Transfer of goods to another CBSA office
18	Type 30 – Transfer of ownership and goods to another CBSA office

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Type 10 – Warehouse

This example shows the format to be used when goods are entered into a bonded warehouse. As the goods are being warehoused, it is necessary to supply the cargo control number in Field No. 45 and also provide the total value for duty for the goods in Field No. 9. The time the goods may remain in the warehouse is shown in Field No. 18. Note that duty and tax calculations are not to be completed for this Form B3 type.

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Type 10 – Warehouse, goods consigned to order in care of bank

This example shows the format to be used when the goods are consigned to order, and a bank keeps the title to the goods until the purchaser pays for them. It is permissible for the goods to be warehoused into the customs bonded warehouse owned by the purchaser. When the purchaser pays the bank, title to the goods will be transferred to the purchaser.

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Type 10 – Warehouse, goods deemed exported

This example shows the format to be used when goods are being warehoused to claim drawback under subsection 89(3) of the *Customs Tariff*, and are destined for exportation. This Form B3, type 10 must be used as supporting documentation for Form K32, *Drawback Claim*.

BC I	NAME AND ADDRESS RESSE OF LIMPORTATEUR Importing Co Any Street		NON* 123456789	RM0001		SACTION NO.		RANSACTION 3		Hel	P	Aide		Restore - Restaure
LJ 0	NA, Ontario)L5				3 TYPE 13	4 OFFICE NO. N° DE BUREAU 914	o GST N° C	REQISTRATION © TPS	NO.	© PAYMENT DODE DE PRIEMENT	7 MODE CP-DE TRANS	I PORT OF UNLADIA PORT DE DEBARC	9	TOTAL VED- TOTAL DE LA VO
HB DR NO. DE XUS- N-TETE	11 VENDOR NAME - NOM	DU VENDEUR	NO N*			UTX	S PU	UTX	10	FEATMENT ENT TARFAIRE	S U.S.I EUR LESI	AUTOFIN AUTESOR	ne	RESERVED FOR
1	YXZ Export UTX 78161	ing Compa	my Ltd.		% DIRIE DATE M	CT (PHPMENT DA EDIERFEDITION (CIRECTE DU	CAD	23	MT - DÉLA M ISE DATE - DA		AMAINLEY		CCRA USE RESERVÉ Á LUSADE DE CADENCI
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VALLEUR	10000.00	38 CUSTOMS D DRCITS DE D	ITES	SIMA ASSE COTISATIO	SSMENT N DE LM		TAKE D	TAX 7ACCISE	4	VALUE FOR	TAX UR TAXI			42 05/T TP S
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	FOR OUTY TEN DOUANE	38 CUSTOMS D DROITS DE D		39 SIMA ASSE COTISATIO				TAX YACCISE	-	VALUE FOR	_			42 GST
	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / H		PREVIOUST 24 NUMER - N.M	RANSACTO				26 SPEC	ALAUTHORITY RISATION SPECIALE
DONE	FIGATION NO.	28 TNUH CODE 29 (TARIFARE	WANDTY	30 U	- M. 21	VFD CODE IQ IM		D AND OF OUTCHEER		T.RATE AUX T.A.		INCLIONS WITE OF OST WITE OF OST		LUE FOR CURRENCY CONVERSION
	IOR DUTY TEN DOUANE	3ILCU STOMS D DRDITS DE D		IR SMA ASSI						VALUE FOR			G	42 GST TP 5
		DRDITS DC 0	CUANE	COTISATIO	N DE LMS			PRE-ACCESE					26 SPEC	
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Type 13 – Re-warehouse

This example shows the format to be used each time goods are re-warehoused following a transfer of the goods and/or ownership. The previous transaction number and the affected line of the transfer should appear in Field Nos. 24 and 25 respectively. The time limit shown is the number of months left that the goods may remain in warehouse.

	mporting Co		NO.Nº 12345678	9RM0001		005891		ANSACTION		Hei	P	Aide	Rest	tore - Restaurer
23 A	ny Street a, Ontario	mpany bee			3 туре 4 онносию. 5 орт берор Полткон но. 6 и личным 17400 и гар и как и польком польком но. 6 и личным 17400 и гар и						7 MCDE OF DE TRANS	TELE S JUDITION FOR INALADING 9 TOTAL VPD-TOTAL DE LA VD UNIE VERTE EESIND		
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YXZ Exporting Company Ltd. UTX 78161				M DRECT SHPAEN DATE DEXPEDIT M		IFECTE DVJ	CAD		IME LIMIT - DELAI		OHT-FRET	CORA USE RESERVE À L'INTROE DE L'ADENCE		
UNE LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / H	KOM GM	FREMOUST 24 NUMBER - NAV 110					PECAL AUTH UTCRISATION	ORITY SPECIALE
N" DE CL	S11100000		000.000		MB	IFD CODE N IN CODE VD CODE 13		NE of CLETONE IN TRUNCE SHOT SEDO	77 34 E 704 E 70	T RATE AUX T.A.	35.0	ATE OF OST AUX DE TPS 5.00	1	OURRENCY CONVERSION IN VALEUR POUR CHANGE
VALEUR	10000.00 22 DESCRIPTION DOSNATION	30 CUSTOMS D GROUTS DE 3	GÜÄNE	COTISATIO	n DPCLis	23 WUGHT / POIDS / H	TAKE D		DANGACTO	VALUE FOR VALUE PO 1	0000	.00	42 05 TP	500.00
7 CLASSIF N° DE CL	ASSEMENT	21 URIH COCE 29 C	DUANTITY DUANTITE	30 U -	M H	AFD CODE 10 SM	te twa	NATE OF CLETCHE D.	TY 34 E	T.RATE AUX T.A.	35.9	ATE OF OST AUX DE TPS	SE VALUE FOR CONVERSIO	CURRENCY CONVERSION IN VALEUR POUR CHANGE
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UGNE	22 DESCRIPTION DESIGNATION	3 TABJE CODE 29	NANTITY	30.U-	M DI	23 WEIGHT / POIDS / H		FR.EVIOUS1 24 NUMBER - NUM					SPECIAL AUTH UTCRISATION	ORITY SPECIALE OURRENCY CONVERSION IN WALEUR POUR CHANGE
	OR DUTY EN DOUANE	30 CUSTOMS D DROITS DE 2		29 SIMA ASDE COTISATIO		APD CODE N2 NA CODE VD 0006	DE LMB DEXCESE TAXE D	TAX	4	T RATE AUX TA	_	AUX DE TPS	42.05 TP1	
LINE LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / HI	KGM GM	FREMOUST 24NUMBER - NUM	RANSACTIO ÉRO	N - TRANSACTIO	NANTÉRIE 25 L	NE LISNE	SPECIAL AUTH UTCRISATION	ORITY SPECIALE
7 CLASSIF N° DE CL	ASSEMENT	21 DULHF COCE 20 C TARIFARE	DUANTITY	90 U	-M 21	APD CODE 10 IM CODE VD CODE	000 2000 30 00 LM31	NUTE OF CLOTONE 24, TALK DE DACIT DE DO	TY 34 E	T.RATE AUX T.A.	26.0	ATE OF OST AUX DE TPS	CONVERSIO	OURSENCY CONVERSION IN VALEUR POUR CHANGE
VALUE P VALEUR	22 DESCRIPTION DESIGNATION	38 CUSTOMS D OROITS DE S	COUANE	39 SIMA ASSE COTISATIO	SSMENT N DE LIVS	23 WEIGHT / POIDS / H	TAKE D		DAMPACTO	VALUE POR VALEUR PO	N & VITER		42 GS TP: SPECIAL AUTH UTCRISATION	-
P CLASSE Nº DE C	CATION NO.	21 TARIFF COCE 29 C TARIFATE		90 U -	M II	ODE ND 0000	IN CODIE DE LINGS	NATE OF CLETCHIE D. THUS DE DATOIT DE DO	rr 34 g	T. RATE AUX. T.A.	26.9	ATE OF DET AUN DE TPO	DE VALUE POR CONVERSIO	CURRENCY CONVERSION IN VALEUR POUR CHANGE
7 VALUE P VALEUR	CR DUTY EN DOUANE	36 CUSTOMS D DROTS DE C	JTES	39 SIMA ASSE COTISATIO	S SMENT N DE LMS		TAKE D	TAX SCCISE	4	VALUE FOR VALEUR PO	TAX UR TAXE		42 GS TP:	au 00
		234-2345			43 DB	POSIT-DÉPÔ	π					PCUSTOME DUTIES DROTS DE DOUINE		
Customs Broker Ltd. NOTER LARGET AND								23				B SIMA ASSESSMENT COTSATION DE UMD EXCISE TAX TAXE D'ACODE		
		~ (7									IO TFG		500.0
	3,20xx	P	C)		46 CM	RRER CODE DE DE TRANS	AT IMPOR	ALIMPORTAT	ON.			TOTAL		500.0

Type 20 – Ex-warehouse, consumption

This example shows the format to be used when goods are removed from the warehouse for consumption. Note that the applied duty and/or taxes must be paid and the summary block completed. In addition, Field Nos. 24 and 25 must show the previous transaction number and line reference of the corresponding warehouse Form B3 to which these goods relate.

BC D	MEAND ADDRESS ESSEDE L'AMPORTATEUR mporting Co ny Street		NDN" 12345678 d.	9RM0001		SACTION NO 005891		RANSACTION 3		Help	Aide		estore - Restaure
ttaw 1J 0	a, Ontario				3 TYPE 20	4 OFFICE NO N° DE BUIEAU 914	5 09T N° 0	REGISTRATION I	NO.	6 PAVMENT 7 CODE DODE DE PRIEMENT	TRANS	g 9 TDT	AL YFD - TOTAL DE LA YD
I VERCOR HAME. HOW DU VERCEN NO Nº VERCOR HAME. HOW DU VERCEN VERCOR HAME. HOW DU VERCEN VERCOR HAME. HOW DU VERCEN VIX Exporting Company Ltd. UTX 78161				-	E COUNTRY OF ORIGIN PAYS D'ORIGINE UTX DRECT SHEMENT DATE CATE DEDECTION CON		PLACEOFESPORT LEU D'D'PORTATION UTX IE I7 CRCY. CODE DUVISE		2 LIMT-DÉLA	S US FORT OF DO INVESTIGE SOF DESE -U DESE -U DESE -U		RESERVED FOR CORA INSE RESERVE À	
1								CAD	20 RELE	EASE DATE - DAT	E DE LA MANLES	ŧe	RESERVE À L'USAGE DE L'AGENCE
1 UNE UGNE 1 7 CLASSIPI	22 DESIGNATION DESIGNATION 7 ctns; no CATION NO ASSEMENT	21 TARIN CODE 21		10. 1/7/	7 -M 21	23 WEIGHT POIDS /		PREVIOUST 24 NUMER - NUM 1111	5500	ON-TRANSACTION 0010002 E.T. RATE TAUX TA	ANTERIE.RE 25 LINE-LIGNE 1 36 RATE OF OUT TAUXOR IPS	97-06	VTRUTY TON SPECIALE 30 CREMENCY CONVERSION MARCH RUCK RUCK MARCH RUCK RUCK
3	923309090 EN BOLLANE	SBICUSTOMS DROITS DE	DUTIES DOLLANE	39 SMA ASSE	MB	13		8.5000	0	41 VALUE FOR 1 VALEUR POU	5.00 R TAKE		10,000.00
I LINE LIGNE	22 DESCRIPTION DESIGNATION		0.00			23 WEIGHT POIDS /	/ KGM KGM	PREVIOUST 24 NUMER - NUM	TANSACTI ÉRO	10 ON - TRANSACTION	000.00 ANTÉROLRE 25 UNC-LIONE	AUTORSA	500.00 NUTHORITY TION SPECIALE
	CATION NO. ASSEMENT	28 TARIFF CODE 21 TARIFARE		395344.4555		VFD C COE 201 COCE VD 00		RATE OF CARDONS DO THUS SEE NO TO F DO	er 34	E T RATE TAUX TA	HRATE OF OUT		POR CURRENCY CONVERSIO REION VALEUR POUR CHANG
VALEURI	22 DESCRIPTION DESCRIPTION	38 CUSTOMS DROITS DE	DOUANE	39 SIMA ASSE COTIEATIO	ON DE UM	31 23 WEIGHT POIDS /	40 EXCISE TAXE 0		RANDACT	41 VALUE FOR 1 VALEUR FOU			2 DST TPS NUTHORITY TON SPECIALE
	ICATION NO. ASSEMENT	28 TARIFF CODE 25 TARIFFURE	QUANTITY	500	- M 21	VFD C CDE NO		24 NUMEER - NUM I PATE OF CUSTOMS DO DAILOSS ROTO E DO		E T. RATE TAUX T.A.	25 LINE-LIGNE 25 RATE OF OST TAUXEE TPS		FOR OURRENCY CONVERSIO RSIDN VALEUR POUR CHANG
VALUE PO	OR DUTY EN DOUANE	28 CU STOMS DROITS DE	DUTIES DOUANE	39 SMA ASSE COTISATIO	ISSMENT IN DE LM	şı	40 EXCISI TAXE 0	I TAK MCCISII		41 VALUE FOR 1 VALEUR POU	R TAKE	<u> </u>	I2 DOT TPS
LINE LIGNE	22 DESIGNATION DESIGNATION					23 WEIGHT POIDS /				ON - TRANSPOTION			NUTHORITY TION SPECIALE
	ICATION NO. ASSEMENT	28 TABLET CODE 25 TABLEARE		30U		VFD CODE 22: CODE VD 00		TAX OF CUSTOMS DO DUSCOES NOT DE DO	one 04	E T RATE TAUX T.A.	TAUXCE TPS	SCNV8	FOR CURRENCY CONVERSIO IRSIDN VALEUR POUR CHANG
VALEURI	22 DESCRIPTION DESIGNATION	28 CUSTOMS DROITS DE	DOUANE	39 SIMA ASSE COTISATIO	ON DE UM	20 WEIGHT PCIDS /		PREVIOUST	RANSACT	41 VALUE FOR 1 VALEUR POU		MOPECIAL	TPS WITHORITY TON SPECIALE
	ICATION NO. ASSEMENT	14 TARIFF CODE 25 TARIFSURE	GUANTITY	30.0	- M. 01	VFD CODE 101		DAINUMEER - NUS INVESTIGATIONS DU DAIR DEL ROTTO EDU		E T. RATE TAUX T.A.	25 LINE LIGNE 25 RATE OF 037 TAUXOR 1PS		FOR CURRENCY CONVERSIO RSION VALEUR POUR CHANG
VALUE FO	OR DUTY EN DOUANE	SB CUSTOMS DROITS DB	DUTIES DOUANE	39 SIMA ASSE COTISATIO	ESSMENT IN DE LM	si	40 EXCISE TAXE (ETAK 740CISE		41 VALUE FOR 1 VALEUR POU	AX R TAXE		12 OST TPS
	mith (613)	234-2345			43.06	POSIT-DEP	70				47 CUSTOMS DUTE C DROITS DE DOUANE		٥.
	oms Broker L	AGENT - INFORTATEUR	/A08N7			44	WAREHOU	23	NTREPÓI		48 STM ASSESSME COTTGATION DILLIMSI 40 EXCISE TAX TAXE DACCI	ę.	
LARE DUE	PARTICULARS OF THIS DO LES RENSELONEMENTS O	DOUMENT TO BE TR I-DESSUS SONT VR	UE, ACCURATE AND C NS ET COMPLETS.	OMPLETE.	45 CA	RGO CONTR	ROLINO.+ P	* DE CONTRÔLS	E DU FIRE	T	SG GST TIS	ie –	500.
Jan.	3,20xx	Д,	<u>ç</u>		4 00	RRIER COD	E AT IMPO	RTATION R A LIMPORTAT	ION		51 301AL		500.

Type 20 – Ex-warehouse, remission

This example shows a typical remission format when 100% of the duty is remitted. Note that Field No. 22 must show the number of cartons actually removed from the warehouse including any marks.



	IAME AND ADOREDS RESSECE L'IMPORTATEUR		NDN° 12345678	9RM0001		5ACTION NO			P	Aide	Rest	ore - Restaurer		
123 A	mporting Con ny Street a, Ontario L5	mpany Lt	d.		3 TYPE	4 OFFICE NO. Nº DE BURCAU	S GGT N* D	REGISTRATION 0 TPS	NO.	6 PARMENT CODE OCCE DE PREMENT	7 MODE OF-DE TRANS	8 PORT OF UNLADING PORT DC DEBURQ	9 TOTAL VFD	0- TOTAL DE LA VD
211	11 VENDOR NAME - NOM D		NO N*		20	914	10 514	NE OF EVENOT			10 11 0 1			
SUB HDR NO. N° DE SOUS EN TETE	TT VENDOR NAME - NOR D	O VENDEOR	NO N		PAYS	ITY OF ORIGIN	UE,	DEDEEXPORT D'EXPORTATION		EATMENT NT TARIFAIRE 2	DEG	ORT OF BUIL AU DIE SORTIE		
	Venice Exp	orting C	ompany Lt	đ.	15 DRES	T SHPMENT DAT D'EXPECITION D	FICTE	17 CRCY. CODE DEVISE	18 TIME LI	-	19 FREI	OHT - FRET	-	CORA USE
1					M		DG	CAD						RESERVE À L'USAGE DE L'AGENCE
								-	20 RELEAS	E DATE - DA	TE DE L	MAINLEVÊ	8	
21 UNE LIGNE	22 DESIGNATION DESIGNATION Brass key 1	- 1 k - (- 1	<	1-11-0		23 WEIGHT / I POIDS / KG	NGM M	PREVIOUST MINUMER-NUM 560	FANSACTION ERO	- TRANSACTIO	ANTERIE 25 L	NELIONE 26	SPECIAL AUTHO AUTORISATION S	PECIALE
27 CLASSIF N° DE CI	ICATION NO. LASSEMENT	26 TARIF CODE 25 TARIFARE	QUANTITY	30 U	- M 31	VPD COCE # SMD CODE VD coce o		TAKE OF CLUTCHE DO TAKEN SHE ROLT OF DO	TY 24 L.	RATE UX TA	261	ATE OF OUT		URRENCY CONVERSION
	301709010	38 QUSTONS		39 SIMA ASSE			1 DEXCISE	6.5000		VALUE FOR VALUE FOR	_	5.00	42 (SSI	,000.00
	1000.00	0410-10.00	65.00		0.00						115.	00		55.75
UGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / I POIDS / KG	M	24NUMER-NUN	ERO ERO	- TRANDACTIO	SI SI	NELIONE	SPECIAL AUTHO AUTORISATION S	PECIALE
N° DE CI	ICATION NO. LASSEMENT	26 TARIFF CODE 25 TARIFARE	QUANTITY	30 U	- M 31	ALC: COCKE IN RMC	A 0006 31	RATE OF GUESTIME DU TWO STOT NOT ST DO	tr 34 E.	UX TA	36.5	ATE OF GOT AUX DE TPS	36 VALUE FOR C CONVERSION	URRENCY CONVERSION
ST VALUE P VALEUR	OR DUTY EN DOUANE	38 CUSTOMS DRDITS DE	DUTIES	39 SIMA ASSE COTISATIO	SSMENT IN DE LMS	2 4	EXCISE TAXE D	TAX PACCISE	41	VALUE FOR VALEUR PO	TAX UR TAKE	_	42 GST	
LICINE	22 DESCRIPTION DESIGNATION					23 WEIGHT / J	MC3M	PREVIOUGT 24 NUMBER - NUM	FANDACTION	- TRANDACTION	exercise Exc	NRE 28	SPECIAL AUTHO NUTORISATION S	RITY PECIALE
	ICATION ND. LASSEMENT	26 TARIF CODE 25 TARIFARE	QUANTITY	30 U	- M [31	VPD COCE 11 SM	10000 10	KATE OF GASTOME DO TWO SEE ROTTOE DO		F RATE UX T.A.		ATT OF GST	30 VALUE FOR C	URRENCY CONVERSION
									ANG 1/					VALEUR POUR CHANGE
VALUE P VALUER	OR DUTY EN DOUANE	DRDITS DE	DOUNES	29 SIMA ASSE COTISATIO	IN DE LMS	2	TAXE D	MCC/SE	4	VALUE FOR VALUE PO	UR TAKE		42 G3T TPS	
LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / I POIDS / KG	MC34	PREVIOUS 1 240NUMBER - NUN	RANSACTION ÉRO	TRANSACTION	VANTÍFIL 25 L	VRE 26 NE-USNE	SPECIAL AUTHO AUTORISATION S	RITY PECIALE
27 CLASSIF N° DE DI	ICATION ND. LASSEMENT	TARIFICODE 25	QUANTITY	30 U	- <u>M</u> 31	VFD COCE 12 SM	N CODE IN	ALTE OF GUSTOME IN TWO DEE ROT DE DO	TY SAT	I. RATE UX T.A.	35.9	ATE OF GOT AUX DE TIPS	36 VALUE FOR C CONVERSION	URRENCY CONVERSION
37 VALUE P	OR DUTY EN DOUANE	SB CUSTOMS DRDITS DE	DUTIES	33 SIMA ASSE COTISATIO	SSMENT	4	DEXCISE TAXED	TAK	41	VALUE FOR VALEUR PO	TAX		42 GST TPS	
		0401000	DOURL .	CONSERV						TRANSACTIO				
LIGNE	22 DESCRIPTION DESIGNATION	_				23 WEIGHT / I POIDS / MG		24 NUMBER - NUN	ERO.		31	NELIGNE	SPECIAL AUTHO AUTORISATION S	
N" DE CI	ICATION NO. LASSEMENT	N TABIT CODE 25 TABITARE	GUANTITE	30.0	- M 31	CODE VO GOOP	A CODE IN	NATE OF GUIDDAE DU DWD DEE ROT DE DO	TY 34 E	LIX T.A.	357	ATE OF OST ALD DE TPS	36 VALUE FOR C CONVERSION	SURRENCY CONVERSION I VALEUR POUR CHANGE
VALUE F	OR DUTY EN DOUANE	38 CUSTOMS DRDITS DE	DUTIES DOUANE	33 EIMA ASSE COTISATIO	SSMENT IN DE LMS	R 40	TAXE D	TAX	41	VALUE FOR VALEUR PO	TAX IR TAKE		42 GST TPS	
	- DÉCLARATION				43.DB	POSIT - DEP/01	r				٦٢	CUSTOMS DUTIES DROTS DE DOUANE		65.0
D. 5	mith (613):	234-2345	ÉR S S YP .			24 W	ADT NOL	SEND -Nº D/D	000007	7		DOUANE 8 DMA ASSESSMENT COTISATION DE LMS		50.0
Cust	oms Broker Lt	d.	(AGEN]				AN_140.0	23	CINE POR			a		50.0
CLARE THE	PARTICULARS OF THIS DO ELES RENSEIGNEMENTS CI-	DUMENT TO BE TRI DESSUS SONT VR/	UE, ACCURATE AND C NS ET COMPLETS.	OMPLETE:	45 C.N	RGO CONTRO	LNON	* DE CONTRÔLE	DU FRET		٦l	EXCISE TAX THE DMCDISE		
												GST TPG		55.7
	3,20xx	25	SCHATURE		46 CA	RRIER CODE A	PORTEU	RALIMPORTAT	CN			TOTAL.		170.7

Type 20 – Ex-warehouse, SIMA assessment (paid)

This example shows the format to be used when part of a shipment is removed from the warehouse and is subject to SIMA assessment. The SIMA code in Field No. 32 shows 31; the first digit indicates that provisional duty is being assessed and the second digit indicates that the amount is being paid in cash. The export price has been determined to be the selling price on the invoice and is 5¢ each or \$50 for the shipment. The normal value has been determined to be 10¢ each or \$100 for the shipment. The provisional anti-dumping duty is the amount by which the export price is lower than the normal value. In this case, 5¢ per unit times the number of units ex-warehoused during the provisional period ($1000 \times 5¢ = 50).

Value for tax in Field No. 41 must include the SIMA assessment amount completed in Field No. 39. Total SIMA assessment must be included in Field No. 48.

ABC I	mporting Co		12345678 d.	9RM0001		54CTION N 005891		TRANSACTION 3		Hel	P	Aide		Restore -	Restaurer
Ottaw K1J 0	a, Ontario		3 TYPE 20	EUREAU		REGISTRATION DE TPS	E GISTRATION NO. \$ FXTN COOL COOL NUES		7 MODE OF- DE TRANS	CE & PORTOF DE UNLADING PORTOE DEBARG		TAL VFD - TOTAL	DELAVD		
SUB HER NO. Nº CE SOUS EN-TETE					12 COU FAY1			D PLACE OF EXPORT LEVOED PORTATION 44		14 TARJEE TREATMENT TRAITEMENT TARJEAJEE 2		6 U.S. PORT OF EAT BUREAU DE SORTIE DECE-U.		RESERVED FOR	
1	Venice Exp	N DIFE	17 CROY. CCOME DEMISE CAD	18 TIME LIMIT - DELAI 20 RELEASE DATE - DA				19 FREIGHT - FRET			CERA NGE RESERVE Å LUSEAGE DE UXDENCE				
21 LINE LIGNE 1	22DESCHPTION DESIGNATION Bond no. 2	123-4567				23 WEICH 1 POIDS /		560	4400	0N - TRANSACTION 0010024		1		LAUTHORITY IATION SPECIAL	r
8	30170010 CASSEMENT 301700010	28 THERE CODE 29 THERE 22 38 CUSTOMS	0000.000	30 U N 39 SIMA ASSE	MB	13	32	6.5000	RT 34	A1 VALUE FOR VALUE FOR	1	ATE OF OUT	CON.	ERSICN VALUE 1,000	POUR CHANGE
21 LINE LIGNE	1000.00 22 DESCRIPTION DESIGNATION No. de cat		5.00	5	0.00	23 WEIGH 1 POIDS /			fransact IERD		065.	00	6 SPECIA AUTORE		3.25
	CATION NO. ASSEMENT	28 TAFIJIP COOE 29 TAFIJIAJE	QUANTITY QUANTITE	50 U		VED CODE IN CODE VO		ID RATE OF CUSTOME DI THURDED RATE DE DO	AY 34	T BATE TAUX TA		ATE OF GET AUX DE TPS	26 VALL CON		POUR CHANGE
21 LINE	22 DESCRIPTION DESIGNATION	39 CUSTOMS DROITS DE	OCUMNE	39 SIMA ASSE COTISATIO	SSMENT N DE LM	23 WEIGH 1 POIDS /		PRDrout	NANGACT	AT VALUE FOR VALEUR POI		URE 2	6 SPE CIA	42 GST TPS AUTHORITY ATION SPECIALE	
	ICATION NO. ASSEMENT	28 TWATF CODE 29 TNUERFE	QUANTITY	50.0	- M 31		SMA CZER GEDE LMSI	24 NUMBER - NU III KATE CP CUSTONE IN THIM DED ROTT DE DO	_	E T. RATE TAUX T.A.		ATT OF 05P AUX DE TES		E FOR CURRENC	
37 VALUE P VALUUR	OR DUTY IN DOUANE	38 CUSTOM SI DROITS DE	DCUANE	39 SIMA ASSE COTISATIO	SSMENT N DE LM			E TAX 2%CCISE		41 VALUE FOR VALUE FOR			-	42 GGT TPS	
21 LINE LIGNE	22 DESIGNATION DESIGNATION	25 THEFT COOP 22	O LANDIN	50.0	. M . M	23 WEIGHT POIDS /		24 NUMBER - NU	A ÉRO	ON - TRANSACTION	251	NELIGNE		LAUTHORITY IATION SPECIALE	
	ICATION NO. ASSEMENT	28 TAFUE COOE 29 TAFUEAURE 38 CUSTOMS 1 DROITS DE	QUANTITY QUANTITE DOUTES	39 SIMA ASSE COTISATIO	- n		40 EXCIS	E TAX D'ACCISE	ume	41 VALUE FOR VALUE FOR		ATT OF OST AUX DE TPS	CON	42 GST	Y CONVERSION R POUR CHANGE
21 LINE LIONE	22 DEBORP TION DESIGNATION					2) WEIGHT POIDS /			IRANSACT ILIRO	ON - TRANSACTION			65PECIA AUTORE	AUTHORITY ATION SPECIAL	:
	ICATION NO. LASSEMENT	28 TAFIFF CODE 29 TAFIFALIE		30.0		VED CODE 10 COOE VD G		SO FARTE OF CUSTOME D THAT DE D ROTT DE DO	AY 34	E T RATE TAUX T.A.		ATE OF OST AUX DE TPS	36 VALL COV		Y CONVERSION POUR CHANGE
VALUE P VALEUR	OR DUTY EN DOUANE	38 CUSTOMS I DROITS DE	DOUANE	39 SIMA ASSE COTISATIO	N DE LM	1	TAXE	E TAX D'ACCISE		41 VALUE FOR VALBUR PO	IAK UR TAKE			42 GST TPS	
	mith (613)	234-2345	ESSNP.		43 DE	POSIT - DEI	90T.				4	CUSTOMS DUTILE DROTS DE DOUANE B SIM			65.0
		AGENT - INFORTATEUR		IMPLETE		L		23 23				B BINA ASSESSMEN COTISATION CILLIMB 9 EXCISE TAX AVE (PACOL			
CLARE QUI	PARTICULARS OF THIS D LES RENSCIONEMENTS (I-DEBBUS SONT VRA		and the	45 CA	AGO CONT	ROL NO. +1	N* DE CONTRÔL	E DU FRE	т	0				53.2
Jan	3,20xx	P	5		46 CA	ARIER COD	E AT IMPO NSPORTER	RTATION JR A L'IMPORTAT	ION		1	TOTAL			118.2

Type 20 – Ex-warehouse, SIMA assessment (deferred by bond)

This example shows the format to be used when part of a shipment is removed from the warehouse and is subject to SIMA assessment. The SIMA code in Field No. 32 shows 32; the first digit indicates that provisional duty is being assessed and the second digit indicates that the payment is deferred by a SIMA bond. (See Memorandum D14-1-5 for details respecting use of the SIMA bond). Provisional anti-dumping duty is the difference between the normal value and export price (see Example 9 for details).

Value for tax in Field No. 41 does not include the SIMA assessment amount which is shown in Field No. 39. The total SIMA assessment amount in Field No. 48 is nil. Note that the bond number is shown in Field No. 22.

BC I	mporting C		12345678	39RM0001		SACTION NO		Restore - Restaure						
ttaw 1J 0	a, Ontario				3 TYPE	4 OFFICE NO. N° CE EUREAU 914	EUREAU		E GISTRATION NO. LTPS		7 MOCE CF- DE TRANS	PORTOF UNEADING PORTOE DEBARG.	9 TOTAL VFD - TOTAL DE LA VD	
R.O CR NO. 4° CE ROUS RATETE						NTRY OF OR ON SD'ORIGINE UTX				REATMENT ENT TARIFAIRE 10	15 U.S. PORT OF ENT BUREAU DE SORTE DECE -U.			
1	YXZ Expor UTX 78161		ng Company Ltd.			OT SHPMENT D DYD/PEDMONI	ATE DEECTE DUJ	17 CROY. CCDE DEVISE CAD		8 TIME LIMIT - DELAI		IGHT - FRET	PREERVED FOR CERA VICE RESERVE Å LUISAGE DE LAGENCE	
	22 DESCRIPTION DESIGNATION					23 WEICH T POIDS / k	(ROM	PREVIOUS 24 NUMBER - NU 56 0	TRANSACTIO MERO	N-TRANSACTIO 010024	N ANTÉRI 251	URE 26 INE-LIONE	SPECIAL AUTHORITY AUTORIGATION SPECIALE	
8	4 cnts./ DCATION NO LASSEMENT 1511100000	al Theshe cool: 29 Theshe cool: 20 Theshe cool	000.000		MB	WDCOCE 23 COOE VD 000 13		RATE OF OUSFOLD D	www. 34 ii	T. RATE AUX T.A.	36	1 TATE OF OST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSIO CONVERSION VALUE POUR CHANG 10,000.00	
VALUE P VALUUR	10000.00 22 DESCRIPTION DESIGNATION	CROTONSC DROTTEDEC		39 SIMA ASSE COTISATIO		23 WEIGHT	AD EKCISE TAXELO		DANSACTO	VALUE FOR VALUE PO	NANTOR		42 GST TPS SPECIAL AUTHORITY ALTORISATION SPECIALE	
7 CLASSIF N°DE CL	Forwa	rd to off mis au bu	ice - Fo Ireau - I	rt Erie Fort Er	41(îe 4	p/ 11.0 📾	MA CICE I	RATE OF CUSTOMS D SHALDED ROLT DE DO		T RATE AUX TA		ATE OF CET AUX DE TPS	36 VALUE FOR CURRENCY CONVERSIO CONVERSION VALUE POUR CHANC	
	OR DUTY EN DOLLANE	33 CUSTOMS D DROITS DEC	UTES	39 SIMA ASSE COTISATIO	SSMENT N DE LM		40 EXCISE TAXE 0		I	VALUE FOR VALEUR PO			42 05T	
1 LINE LIONE	22 DESIGNATION DESIGNATION PICATION NO. LASSEMENT	25 TM/HT CODE 29	DUANTITY	50.0	-M. 21	VFD C OCE 12 N CODE VD 000	NK CCER	PREVIOUE 24 NUMBER - NUM RATE CHICUSTONS P SHADED ROTIDED		T RATE AUX T.A.		ATT OF 057 AUX DE TES	SPECIAL AUTHORITY AUTORISATION SPECIALE S6 VALUE FOR CURRENCY CONVERSIO CONVERSION VALEUR POUR CHANG	
	OR DUTY EN DOUANE	38 CUSTOMS D DROITS DE C		09 SIMA ASSE COTISATIO				TAX		VALUE FOR VALUE FOR			42 GST TPS	
LINE	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / P		24 NUMBER - NU	MÉRO	N - TRANSAGTICI	3	INE-E17IND	SPECIAL AUTHORITY AUTORISATION SPECIALE	
	PICATION NO. LASSEMENT	23 TAFUE COOL 23 I TAFUEAUE		39.8MA ASSE COTISATIO	<u> </u>		40 EXCLOSE TAXEL	TAX		T RATE AUX T.A.		AUX DE TPS	26 VALUE FOR CURRINCY CONVERSIO CONVERSION VALEUR POUR CHANG 42 GST TPS	
USNE	22 DESCRIPTION DESIGNATION	DROITS DEC	CUANE	COTISATIO	IN DE LM	2) WEIGHT / POIDS / M		PREVIOUS 24 NUMBER - NO					SPECIAL AUTHORITY AUTORISATION SPECIALE	
7 CLASSIF N° DE CL	PICATION NO. LASSEMENT	28 TAFIFF CODE 29 (TAVIENTE	DUANTITY	30.0	- M 31	VFD C OCE 12 19 COOE VD 0200	MA CODE D	AXTE OF OUTDONE & SUICEED HOT DEED		T RATE AUX T.A.		ATE OF OST AUX DE TPS	36 VALUE FOR CURRENCY CONVERSIO CONVERSION VALEUR POUR CHANG	
VALUE P VALEUR	OR DUTY EN DOUANE	38 CUSTOMS D DROITS DE C	UTES DOUANE	39 SIMA ASSE COTISATIO	SSMENT N DE LM	51	40 EKCI SE TAXE C	TAX	4	VALUE FOR VALEUR PO	TAX UR TAXI		42 GST TPS	
D. S	PLEASE PRO) 234-2345	ESS.VP.		43 DE	POSIT - DEPI		SE NO Nº DE	NTREPÖT	7		CUSTOMS DUTILS DUTILS DUATS DE DOUANE B SMA ASSESSMENT COTRATION		
	PARTICULARS OF THIS I	LAGENT - INFORTATEURI		COMPLETE	45 CA		OL NO. + N	23 • DE CONTRÔL	E DU FRET			CILLMB 19 EXCISE TAX TAXE D'ACCISE 10		
-	.3,20xx	25			46 CA	ARIER CODE	AT IMPO	RTATION R A L'IMPORTAT	10N		╡	GGT THG		

Type 21 – Ex-warehouse, export

This example shows the format to be used when goods are being removed from the warehouse and exported from Canada. The name and number of the office of export should be indicated either by means of a block stamp or by typing the information in the body of the coding form. Field Nos. 24 and 25 must be completed indicating the previous Form B3 transaction number and line reference on which the goods were warehoused.

BC I	imme and address assessed to the post and the importing C iny Street			89RM0001		ACTION NO.		RANSACTION	Aide	R	<mark>estore - Rest</mark> a	aurer			
1J 0	a, Ontario L5				3 TYPE	4 OFFICE NO. N° CE EUREAU 914	S GST REGISTRATION N N° DE TPS		NO.	6 PRYMENT CODE CODE CE RUEMENT	7 MOCE CF-DE TRANS	8 PORT OF UNLAD IN PORT OF DEBARD	9.101/	AL VFD - TOTAL DE LA V	0
SUB HCR NO. N° CE SOUS EN-TETE	ND. 11 VENDOR NAME - NOM DU VENDEUR NO N*				INTRV OF OR GIN 13 PLAC IS D'ORIGINE LIEU (CEOFERFORT DOD/PORTATION UTX		TREATMENT AENT TARIFNIRE 10	45 U.S. PORT OF EAT BUREAU DE SORTIE DECE-U.			RESERVED FOR		
YXZ Exporting Company Ltd. UTX 78161					N DRECTORPLENT DATED/DCPLETTON M		ITE IFECTE DU	17 CRCY. CCOE DEMSE CAD				19 PREIGHT - FRET TE DE LA MAINLEVÉE		PREEDING FOR CRA MOZ PREPART LUISAGE DE CROENCE	
USNE	22DESCRIPTION DESIGNATION See below	. / Voir au	dosaous			23 WEIGH 1 / POIDS / KI	KGM GM	PREVIOUS T 24 NUMBER - NUS 112	MANSACTH ERD 21000	N-TRANSACTIO	N ANTÉRIE 25 I	0.65 2 NE-LIONE 1	6 SPE CIAL / AUTORISA	NUTHORITY TION SPECIALE	
8	S11100000	28 TAFUE COOL 29 TAFUTALE	0000.000		MB	ND COCE 12 IA COCE VD COCE 13		RATE OF OUTFOME DI THEN DET D RATE OF DO		T. RATE AUX T.A.	126	ATE OF OST ALLS OF THS		POR CLEREINCY CONV REICH VALEUR POUR (9,800.00	URSION
UGNE	9800.00 220595 RP 100 220595 RP 100 100 100 100 100 100 100 100	boxes (fo	rm K11	attach e K1 <u>1</u>	her	5200	20 20 20 20 20 20	PREVIOUS	RANSACTI ERO Arr Dil	N - TRANSACTION	NANTOUR 251		6 SPE CIAL / AUTORISA	NUTHORITY TION SPECIALE FOR CURRENCY CONV ISSION VALUE POUR (TRSIDN
7 VALUE P VALEOR	OR DUTY EN DOUANE	33 CUSTOMS D DROITS DEC	UTES	39 SIMA ASSE COTISATIO	SSMENT N DE LMS		IO EXCISE TAXE O			VALUE FOR VALEUR PO			4	2 GST TPG	
CLASSIF	22 DESCRIPTION DESIGNATION PICATION NO. LASSEMENT	28 THEFF CODE 29 THEFT	JUANTITY JUANTITÉ	50.0	- M. 313	POIDS/IN	KOM GM	PREVIOUE1 24 NUMBER - NUM RATE OF CUSTOMS F- SHALDED ROT DE DO		N - TRANGACTICI		INE-LIONE		AUTHORITY TION SPECIALE FOR CURRENCY CONV RSION VALEUR POUR C	TRSION
	OR DUTY EN DOUANE	30 CUSTOMS D DROITS DE C		29 SMA ASSE COTISATIO	SSMENT N DE LMS			TAX MCC198	ume	NAUX TA.				2 GST TPS	HANGE
USNE	22 DESIGNATION DESIGNATION					23 WEIGHT / POIDS / KI	KOM GM	PREVIOUS 24 NUMBER - NUM	RANSACTI MIRO	N - TRANSACTICI	NANTÉRI 25 L	NRE 2 INE-LIGNE	AJ TORISA	AUTHORITY TION SPECIALE	
	ICATION NO. LASSEMENT	28 TAFUE COOL 29 TAFUE COOL 29		30.0	<u> </u>		DE LMSR	RATE OF GUSTOME BUILDED	wwe 34	T RATE TAUX T.A.		ATE OF OST AUX DE TPS		FOR CURRENCY CONV RSION VALEUR POUR C	ERGION CHANGE
VALEUR	22 DESCRPTION DESIGNATION	33 CUSTOMS D DROITS DE C	CUANE	39 SIMA ASSE COTISATIO	N DE LMS	2) WEIGHT / POIDS / KI	TAXE O		RANSACTI IERO	N - TRANSACTIO	NANTÍRI			2 GST TPS AUTHORITY TION SPECIALE	
	FICATION NO. LASSEMENT	28 TAFIFF CODE 29	ULANTITY ULANTITE	30.0	- M 21	FD COTE IS 18 200E VD 000F	De LMDE S	ANTE OF OUSPOND & SINGLEE ROLLEE DO	AY 34	T RATE IAUX T.A.	367	LATE OF OST LAUX DE TES	CONVE	FOR CURRENCY CONV RSION VALEUR POUR (ERSION
7 VALUE F VALEUR	OR DUTY EN DOUANE	33 CUSTOMS D DROITS DE C	UTES	39 SIMA ASSE COTISATIO	SSMENT N DE LMS		ID EXCLORE TAXE D	TAX WCCISE		VALUE FOR VALUE FOR	TAX UR TAXE	1	4	12 GST TPS	
D. S Cust	OECLARATION Smith (613 relater coms Broker merome particulars of this elesse secondentee	Ltd. Ltd. KANGHT - NY ON TATUNCI DOCUMENT TO BE TRU CLOSESSUS SONT VRW		COMPLETE:	45 CA3	RGO CONTRO	ARDHOU DE NO N	23 • DE CONTRÓL	E DU FRE		-1	17 CUSTOMS DUTILLE DUTUTE DOUMNE EB BMA ASSESSMEN OOTBATION COTBATION COTBATION DOUGE TWO INFO (PACOS 10 GST 119 BODDE TWO ST 119 BODDE TWO ST 119 BODDE TWO ST 119 BODDE TWO ST 119 BODDE TWO ST 119 BODDE TWO ST 119 BODDE TWO ST 119 BODDE TWO ST 110 BODDE br>ST 110 BODDE TWO ST 110 BODDE ST 110 BODDE ST 110 BODDE ST 110 BODDE ST 110 BODDE ST 110 BODDE ST 110 BODDE ST 110 BO	t		

Type 21 - Ex-Warehouse, damaged goods

This example shows the format to be used when accounting for damage to goods entered on a previous warehouse Form B3. The previous transaction number and line reference of that warehouse Form B3 must appear in Field Nos. 24 and 25, respectively. The amount of damage allowed on Form K11, *Certificate of Damaged Goods*, is shown on a Form B3, type 21. The balance of the goods accounted for on the previous warehouse Form B3 must be documented on the appropriate Form B3 type.

	IAME AND ADDRESS RESSEDE L'IMPORTATEUR			89RM0001		SACTION NO N 0058918(IP DE TRANSACTI 0643	DN	Hel	p A	lde	Restore - Restaur
23 A	mporting C ny Street a,Ontario L5	ompany Lto	1.		3 TYPE	4 OFFICE NO. N° DE BURBAU	6 GST RECISTRA N* DE TPS	TION NO.	6 PAYNENT CODE CODE DE PAEMENT	7 M00E # PC 06-DE UA TRANS PC DE	RTOF LADING RTDE BARQ	\$ TOTAL VFD - TOTAL DE LA VD
508 10R MD. N° 06 5005- EN-TETE	11 YENDOR NAME - NOR	4 DU VENDEUR	NDN*			497	10 PLACE OF EXPO LIEU D'ED-PORTA	RT 14 TN TICN TRA	UPP TREATMENT INTEMENT TARIFAIRE	15 U.S. PORT BURSAUDI DESIL-U		e
1	YXZ Expor UTX 78161	ting Compa	any Ltd.			UTX CT SHPMENT DATE DEPENDENTION DIRE		5e D	2 AE UMT-OELAI			RESERVÉ À L'USAGE DE L'ACONCE
1 UNC LIGNE	22 DESCRIPTION DESIGNATION					20 WEIGHT / KO PCIDS / HOM	3M 940	IOUS TRANSA R. NUMERO	CTION - TRANSACTI;	MANTÉRIURE	GNI 20	65PE CIAL AUTHORITY AUTORISATION SPECIALE
1 7 CLASSIF N° DE CL 5	See below	28 TAFEF CODE 29	-dessous	50 U N	-м ы MB	VFD CCDE to save o CDDE VD 13	1	12210	00010024 34 E.T. RATE TAUX T.A.	1 26 RATE O TAUXE		S6 VALUE FOR CURRENCY CONVERSION VALEUR POUR CHAM 10,000.00
	10000.00	SE CUSTOMS D DECITS DE I		29 SMA ASS COTISATIO			EXCISE TAX TAXE D'ACCISE		41 VALUE FOR VALEUR PC			42 051 TPS
	ASSEMENT Dem	vback c l nande de	aim no. drawba	0-234 ack no	8 J	anuar 2348- 1	y <mark>6, 20</mark> le 6 jar	0xx/ ivier	20xx.	36 RATE O TAUXE	120 %	
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Type 21 – Ex-warehouse, export for goods deemed exported

This example shows the format to be used for goods previously deemed exported. It is used to ex-warehouse the goods entered on a Form B3, type 10. The export routing CBSA office must be shown in the body of Form B3.

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Type 22 – Ships' stores, sales to the Governor General and diplomats

This example shows the format to be used when goods are ex-warehoused for ships' stores. In addition to this coding form, Form B6D, *Ships' Stores Delivery Declaration*, is to be completed in as much detail as possible. As duty and/or taxes are not collected, these fields should not be completed. If the goods must be forwarded to another CBSA office prior to loading on the vessel, the office name and number should be typed or block-stamped in the body of Form B3.

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Type 30 - Transfer of goods within a CBSA office

This example shows the format to be used when transferring part of a shipment to another bonded warehouse within an area serviced by the same CBSA office. The new warehouse number must be typed or block-stamped in the body of the form. The time the goods may remain in the warehouse is shown in Field No. 18.

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Type 30 – Transfer of ownership within a CBSA office

This example shows the format to be used when there is a transfer of ownership within an area serviced by the same customs office with the goods remaining in the same customs bonded warehouse. The transfer declaration must be signed by both the transferor and the transferee. The details of the original warehouse Form B3 are entered in the body of the coding form and the previous transaction number and its line reference must be completed in Field Nos. 24 and 25.

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Type 30 – Transfer of ownership within a CBSA office, goods consigned to order in care of bank

This example shows the format to be used for a transfer of ownership with the goods remaining in the same customs bonded warehouse. The transfer declaration is signed by both parties, as they are both located within the area covered by the same CBSA office. All the details from the original warehouse Form B3 are shown in the body of the transfer Form B3. Because the goods were originally consigned to order in care of a bank, and are now being transferred to the owner, this transfer is exempted from the provisions of subsection 30(j) of the *Customs Act*. (This transfer is not one of the three transfers allowed.)

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Type 30 - Transfer of ownership and goods within a CBSA office

This example shows the format to be used when the ownership of goods, which have been warehoused, is transferred, and the goods are relocated to another bonded warehouse within the area serviced by the same CBSA office. Importers/brokers must add the transfer information shown on this example by means of a block stamp or by typing the data directly onto the body of the coding form. In this example, the transferor, as well as the transferee, must sign the certificate indicating that a transfer of ownership has been effected. In addition, the number of the bonded warehouse from which the goods will be transferred must also be completed in Field No. 44. Field No. 18 must indicate the time the goods may continue to remain in the warehouse. Field Nos. 24 and 25 must be completed to identify the previous transaction number and line on which the goods were warehoused or transferred. Importers/brokers must note in Field No. 22 the number of times the goods in question have been transferred.

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	PICATION NO.	28 TNUFF CODE 29 0 TNUFF CODE 29 0	2. ANTITY SUANTITE	30 U	- M. 31	POIDS / KG		ANUMEER - NUM		ET.RATE TAUX T.A.	25 LINE LIGNE 36 RATE OF OST TAUXOR TPS	36 VALUE FOR CURRENCY CONVERSE CONVERSION VALUE FOUR CONVERSE
	OR DUTY EN DOUANE	38 CUSTOMS D DRCITS DC 0	TES	39 SIMA ASSE COTISATIO	ISSMENT IN DE LMS	a 40	TAXED	ACCISE		VALUE FOR VALEUR PO	TAX UR TAXE	42 GST TP3
LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / H POIDS / HG	IGM M	PREVIOUSTI 24 NUMBER - NUM	RANSACTO	N - TRANSACTIO	NANTÉRIEURE 25 LINE-LIONE	6 SPECIAL AUTHORITY AUTORISATION SPECIALE
	ICATION NO. LASSEMENT	26 TNR/# CODE 29 (TNR/ENIRE		50 U		VFO CODE 12 SMM CODE VD 00300		RUE OF OUSTONE DUT THIN DEC ROTEE DO.		AUX TA	SERATE OF OUT TAUXOE TPS	36 VALUE FOR CURRENCY CONVERSI CONVERSION VALEUR POUR CHAN
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	N-DECLARATION Smith (613)	234-2345	\$\$.VP.		43 DE	ΡΟΊΑΤ - ΘΈΡΟΊ	¢.				47 CLETOME DRUTES DE DRUTE DE DOUNE 40 SINA	
LARE THE	Come Broker L	AGENT - IMPORTATEUR / DOUMENT TO BE TRUE	ACCURATE AND C	OMPLETE				23 23			48 SIMA ASSESSMEN OCTISATION DELMO 49 EXCISE TAO TAXE DVACDS	
LARE QUE	E LES RENSEIGNEMENTS C	HOESSUS SONT VRA	SETCOMPLETS.		45.CA	RGO CONTROL	LNO -N	 DE CONTRÔLE 	DU FRET	r	50 GST TP6	
	.3,20xx	70 5			46 CA	RRIER CODE A	TIMPOR	RATION RAUMPORTATI	~		51 197.M.	

Type 30 - Transfer of goods to another CBSA office

This example shows the format to be used when goods are transferred from a warehouse in an area serviced by one CBSA office to a warehouse in an area serviced by another CBSA office. Importers/brokers must indicate the CBSA office for the area to which the goods are being transferred and the warehouse number, if known, in the body of the coding form. In addition, it should be noted in Field No. 22 the number of times the goods in question have been transferred. It is also necessary to complete Field Nos. 24 and 25 to indicate the previous Form B3 transaction number and line reference on which the goods were warehoused or transferred. Field No. 18 shows the time the transferred goods may remain in the warehouse.

	NAME AND ADDRESS		NON*		2 TRANS	ACTION NO.	-N* DE T	RANSACTION		Hel		Aide	Restore - Restaurer
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VALEUN	10000.00	DISOTS OF D	COAME.	CONSANO						- TRANSACTIC			150
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Type 30 - Transfer of ownership and goods to another CBSA office

This example shows the format to be used when goods are transferred to a new owner in an area serviced by another CBSA office. Importers/brokers must affix the necessary transfer information, as illustrated in the example, by means of a block stamp or by typing the information directly onto the body of the coding form. The transferor must sign the transfer certificate, but only the name of the transferee need appear. In addition, the CBSA office number and name, which services the area to which the goods are being forwarded, must be completed. If known, the new bonded warehouse number should be completed. Field No. 18 must indicate the time the goods may continue to remain in the warehouse. Field Nos. 24 and 25 must identify the previous Form B3 transaction number and line reference on which the goods were warehoused.

APPENDIX D

FORM B3B, CANADA CUSTOMS CARGO CONTROL CONTINUATION SHEET

Form B3B Coding Instructions

The fields of Form B3B must be completed according to the following instructions.

Field No. 1 – Transaction Number – Show the transaction number that appears on the corresponding Form B3.

Field No. 2 – Page Number – Show the page number of Form B3B. If Form B3B has more than one page, each page is to be numbered in sequence, starting with 1.

Field No. 3 – Cargo Control Number – List all the cargo control numbers accounted for on the attached Form B3 following the same format shown in Field No. 45 of Appendix B or C.

	A CUSTOMS CARGO CONTROL CONT CANADA- FEUILLE SUPPLÉMENTAIRE	
		1 Transaction No Nº de transaction
		2 Page No N* de page
3	Cargo control No N° de cont	trôle du fret
	-	
1	26	
2	27	
3	28	
4	29	
5	30	
6	31	
7	32	
8	33	
9	34	
10	35	
11	36	
12	37	
13	38	
14	39	
15	40	
16	41	
17	42	
18	43	
19	44	
20	45	
21	46	
22	47	
23	48	
24	49	
25	50	

APPENDIX E

METRIC CONVERSION

IMPERIAL		METRIC	
Units of Measure C	onversion Factor	Units of Measure Units Measure	of ure Codes
Mass			
Ounce	28.34952	Gram	GRM
Ounce	0.02835	Kilogram	KGM
Pound	0.45359	Kilogram	KGM
Pound	0.0004535	Metric Ton	TNE
Hundred Weight	45.35923	Kilogram	KGM
Hundred Weight, Air Dried	45.35923	Kilogram of Substance 90% Air Dried	KSD
Hundred Weight	0.04536	Metric Ton	TNE
Short Ton (2000 lb.)	0.907185	Metric Ton	TNE
Long or Gross Ton (2240 lb.)	1.016047	Metric Ton	TNE
Troy Ounce	0.03110	Kilogram	KGM
Area			
Square Inch	6.4516	Square Centimetre	CMK
Square Inch	0.00065	Square Metre	MTK
Square Foot	0.09290	Square Metre	MTK
Square Yard	0.83613	Square Metre	MTK
Roof Square (100 Square Feet) (Quantity of Wooden Shakes/ Shingles to Cover 100 Square			
Foot Area)	9.29030	Square Metre	MTK
Board Foot (Lumber)	0.002359	Cubic Metre	MTQ
Thousand Board Feet (Lumber)	2.35974	Cubic Metre	MTQ
Board Foot (Logs)	0.00453	Cubic Metre	MTQ
Thousand Board Feet (Logs)	4.53	Cubic Metre	MTQ
Square Feet of 1/8" Plywood (3.18 mm) 0.000295	Cubic Metre	MTQ
Square Feet of 1/4" Plywood (6.35 mm) 0.00059	Cubic Metre	MTQ
Square Feet of 3/8" Plywood (9.53 mm) 0.00088	Cubic Metre	MTQ
Square Feet of 1/2" Plywood (12.7 mm) 0.00118	Cubic Metre	MTQ
Square Feet of 5/8" Plywood (15.88 mi	n) 0.00148	Cubic Metre	MTQ
Square Feet of 3/4" Plywood (19.05 mi	n) 0.00178	Cubic Metre	MTQ
Cubic Foot	0.02832	Cubic Metre	MTQ
Cubic Yard	0.76455	Cubic Metre	MTQ
Volume			
Barrel (Oil, 42 U.S. Gallons)	0.15899	Cubic Metre	MTQ
Cord (Peeled)	2.69030	Cubic Metre	MTQ
Cord (Unpeeled)	2.40690	Cubic Metre	MTQ
Gallon	0.04546	Hectolitre	HLT
Gallon	4.54609	Litre	LTR
Proof Gallon	2.60539	Litre of Absolute Alcohol	LPA

APPENDIX F

CHECK DIGIT CALCULATION FOR TRANSACTION NUMBERS

A transaction number consists of three elements:

- (a) the account security number;
- (b) the importer/broker assigned sequential number; and
- (c) the check digit.

The check digit is calculated by applying the "Modulo 10" formula to the combined account security and sequential number.

To apply the formula, the account security number must have five digits and the sequential number must have eight digits (with leading zeros inserted if necessary).

The Modulo 10 calculation is as follows:

(a) link together the account security and sequential number into one 13-digit number;

Note: If the assigned sequential number is not known, determine the number of shipments imported into Canada to date, starting from January 1, 1988. (This number must be unique within seven years plus three current months from this date.)

For example, if the shipment is the first shipment imported into Canada since January 1, 1988, use 1 and zero fill the seven digits before the 1 (00000001).

(b) starting with the high-order digit (the most left hand), multiply each digit in an odd-numbered position by 1, and multiply each digit in an even-numbered position by 2;

(c) for each result of the multiplication above, if the result is greater than or equal to 10, add the two digits together to give a single digit result (e.g., a digit of 9 multiplied by 2 gives a result of 18. 18 is greater than 10, so add the digits 1 and 8 together to give a result of 9);

- (d) sum all of the results calculated above;
- (e) divide the sum by 10, giving a quotient and a remainder;
- (f) the remainder becomes the check digit and the 14th digit of the transaction number.

ILLUSTRATION

Given an account security number of 12345 and a sequential number of 6789, calculate the appropriate check digit for the transaction number.

	A		NT SECU UMBER				SEQUENTIAL NUMBER C								ECK	DIGIT
А	1	2	3	4	5	0	0	0	0	6	7	8	9	7		
В	×1	×2	×1	$\times 2$	×1	×2	$\times 1$	×2	$\times 1$	×2	×1	×2	×1			
С	1	4	3	8	5	0	0	0	0	1 2	7	1 6	9			
D	1 +	- 4 +	- 3 +	- 8 +	- 5	+ 0 +	- 0 +	- 0 +	- 0 +	+ 3 +	- 7 +	- 7 +	⊦ 9			
E The sum of row D = 47																
F The sum of row D divided by $10 = 4.7$																

DETAILED CODING STATEMENTS

The following are three examples of detailed coding statements with a brief explanation of each:

Example 1 – Notification of Rejection – This detailed coding statement is generated when the system encounters an error while processing Form B3 input data. The statement displays Form B3 data input as well as system calculations. At the end of the display of Form B3 information, a list of messages shows the importer/broker the error that requires correction.

	voyeră stoms Broker I	Ltd.			NOTIFICATION TYPE - GENRE DE NOTIFICATION								
IMPORTER N	AME AND ADDRESS		NO N*										
NOM ET ADP	RESSE DE L'IMPORTATEU	R	123456789		TRANSA	CTION NO.	- N* DE	TRANSACTION					
	importing Com Any Street	pany Ltd.			00000-520778014								
	va, Ontario			100	a type I 4 OFFICE NO. S GST REGISTRATION NO. 6 PAYMENT 7 IXCCE 8 PORT OF URAGINAL OF THE STRATIC NO. CODE 07-06 10 URAGINAL OF THANS 9 PORT OF THAN 9 PORT O						T OF IDING T DE ARQ	PAGE NO N° DE PAGE	
SUB 1 HDR.NO N* DE SOUS- EN-TÊTE	1 VENDOR NAME - NOM D	DU VENDEUR	NO N*	12	COUNTRY O PAYS D'OR		13 PLA UEL	CE OF EXPORT DEXPORTATION	14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 10	15 U.S. PORT OF BUREAU DE SI DES É-U. 5309	DRTE	STATEMENT DATE - DATE DU RELEV	
1	YXZ Exportin UTX 78161	g Company		16	DIRECT SHI DATE DEXF		E ECTE	17 CRCY. CODE DEVISE USD	18 TIME LIMIT - DÉLAI	19 FREIGHT - F	RET	EXCHANGE RATE - TAUX DE CHANG	
LINE	22	DESCRI	PTION ATION		23	WEIGHT I KILOGRAN POIDS EI KILOGRAM	IN MS N MES	PREVIOUS T	RANSACTION - TRANSACTIO NUMBER NUMERO	26 LINE	26	SPECIAL AUTHORITY AUTORISATION SPECIALE	
CLA N° C	SSIFICATION NO. DE CLASSEMENT	28 TARIFF 29 CODE TARIFAIRE	QUANTITY QUANTITÉ	30 U - M	31 VFD CI CODE	00E SIMA I VD CODE	CODE NE DE MSI	RATE OF CUSTOMS TAUX DE DROF DE DOUANE	DUTY 34 E.T. RATE TAUX T.A.	35 RATE OF GS TAUX D TPS	т ³⁶ Е	VALUE FOR CURRENCY CONVERSIO CONVERSION VALEUR POUR CHAN	
V VA	ALUE FOR DUTY LEUR EN DOUANE	38 CUSTO DROITS	MS DUTIES DE DOUANE	39 SIMA ASS COTISATIO	ESSMENT IN DE LMSI	40).	EXCISE TAX TAXE D'ACCISE	41 V/	VALUE FOR TAX ALEUR POUR TAX	Œ	42 GST TPS	
1					23	100							
8510.2	20.10.10		1000	NME	13			6		5	20	3695.00	
10000).00	600.00							1060	00.00		530.00	
2													
9105.	21.10.00	28	100	20 NMI	3 13			6.5		5	e l	350.00	
1000.	00	65.00							1065	.00		53.25	
Total	VFD / Total de	la VD: 1100	0.00		S	6IMA a	asse	ss / Coti	s. LMSI		0.0	10	
Deposi	it / Dépôt	29	0.00		Du	ity / D	Droit		665.00	38			
Wareh	iouse No. / no			GST / 1	PS		58	3.25					
Total Input / Total introduit : 1238.25								Total:			12	48.25	
Messag	<u>jes</u>									20			
1063 - 1063 -	Total amount in Montant total ir	put as 1238.2 htroduit de 12	5 is calculateo 38.25 devrait	l as 1248.2 être 1248.2	5								

Example 2 – Notification of Adjustment – This detailed coding statement is generated when the total revenue payable calculated by the system does not match the total revenue payable input from Form B3, but the discrepancy is less than the variance threshold that is equal to \$2. In this case, Form B3 is accepted using the system-calculated totals which will appear on Form K84, *Importer/Broker Account Statement*. The detailed coding statement is forwarded to the importer/broker for information purposes.

END TO - ENVOYERÀ Customs Broker Ltd.]_	ACCEPT	TED AS P		FICATION TYPE - G			
IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEU	ıR	NON* 123456789	RM0001		ACCEPT	TÉ SELO	N PRÉSENTÉ	ACCEPTED W	C LE TOTAL A	JUSTÉ	REJECTED REJETÉ
123 Any Street				000	TRAVERGENDIN NO Nº DE TRAVERSITION 00000-5200778014 Ymmel [ornice in] 5.057 DE EGUSTRATION NO. [# PANENT TAXOS] F PORT OF PANENT TAXOS] Ymmel [ornice in] 5.057 DE EGUSTRATION NO.] # PANENT TAXOS] F PORT OF PANENT TAXOS]						
K1J 0L5					497			PAIEMENT	1		1
D SUB 11 VENDOR NAME - NOM HOR NO. Nº DE SOUS- ENFTÊTE		NO N*		_ U1	DUNTRY OF O NYS D'ORIGINE	· •	PLACE OF EXPORT UEU D'EXPORTATION	14 TARIFF TREATMENT 1 TRAITEMENT TARIFAIRE 1	5 OF BUREAU DE S DES E-U. 5309	ORTIE	TATEMENT DATE - DATE DU RELEV
1 XYZ Exportir UTX 78161	iy company	,		15 DR DA	RECT SHIPME TE D'EXPEDIT	NT DATE NON DIREC	USD		9 FREIGHT - F 100		XCHANGE RATE - TAUX DE CHANGI
LINE 22 LIONE	DESC DÉSK	RIPTION			23 WI KIL KILO	EIGHT IN OGRAMS DIDS EN GRAMME	PREVIOUS 24	TRANSACTION - TRANSACTION NUMBER NUMERO	25 LINE	26	SPECIAL AUTHORITY AUTORISATION SPECIALE
7 CLASSIFICATION NO. N* DE CLASSEMENT	28 TARIFF CODE TARIFAIRE	0UANTITY QUANTITÉ	30	U - M	31 VFD CODE CODE VD	32 SIMA CO CODE I LMS	33 RATE OF CUSTOM TAUX DE DRO DE DOUIANE	SDUTY B.T. RATE TAUX T.A.	35 RATE OF GS TAUX D TPS	т ³⁶ у ж с	ALUE FOR CURRENCY CONVERSION ONVERSION VALEUR POUR CHANC
7 VALUE FOR DUTY VALEUR EN DOUANE	38 CUS DROI	TOMS DUTIES TS DE DOUANE	39 COTI:	ASSESS SATION (SMENT DE LMSI	40	EXCISE TAX TAXE D'ACCISE	41 V/ VAL	LUE FOR TAX EUR POUR TA	XE	42 GST TPS
1					10	0					
8510.20.10.10		1000	N	мв	13		6		5	86	595.00
10000.00	600.00)						10600	.00		530.00
2											
9105.21.10.00		100	N	мв	13		6.5		5	8	50.00
1000.00	65.00							1065.0	0		53.25
Total VFD / Total de	la VD: 110	00.00			SIM	A as	sess / Coti	s. LMSI		²⁸ O	.00
Deposit / Dépôt		0.00			Duty	/ Dr	oit	665.00			
Warehouse No. / no	o. d'entrepi	ôt	GST	/ TP	s	6	583.25				
Total Input / Total	introduit : :	1247.25			Tota	al:				124	8.25

Example 3 – Notification of Acceptance – This detailed coding statement is generated when neither an error nor a variance is found and Form B3 is a cash type, i.e., no Form K84 will be generated. In this case, the detailed coding statement will be stamped "duty paid" and returned to the importer/broker after payment is received.

END TO - ENVOYER À Customs Broker Ltd.				5	ACCEPTER	AS DOF			N TYPE - GE			
IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEU	R	NDN* 123456789	RM0001		ACCEPTE:				ACCEPTED WIT ACCEPTÉ AVEC	LE TOTAL AJ	USTÉ	REJETÉ
ABC Importing Comp 123 Any Street	any Ltd.			2 TRANSACTION NON° DE TRANSACTION 00000-520778014								
Ottawa, Ontario K1J OL5				3 TYPE 4 OFFICE NO. C BUREAU 497			NO.	PAIEMENT	IODE 8 POR F-DE UNLA RANS POR DEB/	1	PAGE NO N° DE PAGE	
2 06 (0) 10 VEDGE NO. 11 VEDGE NAME - HOM DU VEDGE UR 10 VEDGE 10 VEDGE NO. 11 VEDGE NO. 14 VEDGE UR 10 VEDGE NO. 14 VEDGE NO. 14 VEDGE VEDGE NO. 14 VE			12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX			13 PLACE OF EXPORT LIEU DEXPORTATION TRA UTX 10		RIFF TREATMENT ATTEMENT TARIFAIRE DES E-U. D 5309		DOT STA	ATEMENT DATE - DATE DU RELEVÊ	
		16 DIRECT SHIPMENT DATE DEXPEDITION			17 CRCY. CODE DEVISE	18 TIME LI		19 FREIGHT - FRET		CHANGE RATE - TAUX DE CHANGE		
				01	0							
UNE 22 LIGNE	DESCR	RPTION NATION			23 WEIG KILOG POID	HT IN RAMS S EN	PREVIOUS 1 24	IRANSACTIO NUMBE NUMER	N - TRANSACTION AT	ITERIEURE	26	SPECIAL AUTHORITY AUTORISATION SPECIALE
CLASSIFICATION NO. N° DE CLASSEMENT	28 TARIFF 29 CODE TARIFARE	QUANTITY QUANTITÉ	30 U	м	VFD CODE CODE VD	MA CODE DODE DE	33 RATE OF CUSTOMS TAUX DE DROI		E.T. RATE TAUX T.A.	35 RATE OF GS TAUX D TPS	r 36 VA	LUE FOR CURRENCY CONVERSION NVERSION VALEUR POUR CHANGE
7 VALUE FOR DUTY VALEUR EN DOUANE	38 CUST DROIT	OMS DUTIES S DE DOUANE	39 SIMA A COTISA	SSESS TION D	MENT E LMSI	40	EXCISE TAX TAXE D'ACCISE		41 VAL VALEI	UE FOR TAX	£	42 GST TPS
1					100							
8510.20.10.10		1000	NM	в	13		6			5	86	95.00
10000.00	600.00								10600.0	00		530.00
2												
9105.21.10.00		100	NR	18	13		6.5			5	85	50.00
1000.00	65.00								1065.00)		53.25
Total VFD / Total de	la VD: 1100	0.00			SIMA	asse	ss / Cotis	. LMSI	ſ		²⁰ 0.0	00
Deposit / Dépôt		0.00			Duty /	Droit	t	é	65.00			
Warehouse No. / no	o. d'entrepô	t	GST /	TPS	6	58	3.25					
Total Input / Total i	ntroduit : 1:	248.25			Total						1248	3.25

APPENDIX H

LIST OF CODES

List

- No. Name
- 1(*a*) CBSA Office Codes Alphabetical by Region
- 1(*b*) CBSA Office Codes Numeric Listing
- 2 Country (including U.S.) and Currency Codes
- 3 Unit of Measure Codes
- 4 Goods and Services Tax Status Codes
- 5 U.S. Foreign Trade Zone Codes
- 6 U.S. Port of Exit Codes
- 7 Excise Tax Exemption Codes

List 1(*a*) – CBSA Office Codes – Alphabetical by Region

ATLANTIC

- 214 Andover
- 921 Argentia
- 201 Bathurst
- 200 Bloomfield
- 225 Campobello
- 221 Caraquet
- 215 Centreville
- 101 Charlottetown
- 216 Clair
- 900 Clarenville
- 911 Corner Brook
- 202 Dalhousie
- 208 Deer Island Point
- 213 Edmundston
- 222 Forest City
- 919 Fortune
- 220 Fosterville
- 203 Four Falls
- 204 Fredericton
- 912 Gander
- 219 Gillespie Portage
- 913 Goose Bay
- 217 Grand Falls, New Brunswick
- 910 Grand Falls Windsor, Newfoundland
- 224 Grand Manan
- 009 Halifax
- 026 Halifax Robert L. Stanfield International Airport
- 007 Halifax Postal Operations
- 922 Harbour Grace
- 010 Kentville
- 011 Liverpool
- 013 Lunenburg
- 206 Moncton
- 015 New Glasgow
- 207 Miramichi
- 019 Port Hawkesbury

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- 226 River de Chute
- 209 St. Andrews
- 205 St. Croix

- 914 St. John's, Newfoundland
- 218 St. Leonard
- 211 St. Stephen
- 231 St. Stephen 3rd Bridge
- 210 Saint John, New Brunswick
- 020 Shelburne
- 918 Stephenville
- 102 Summerside
- 021 Sydney
- 022 Truro
- 212 Woodstock
- 025 Yarmouth

QUEBEC

- 318 Abercorn
- 329 Armstrong
- 355 Baie-Comeau
- 376 Beebe
- 363 Cap-aux-Meules
- 365 Chartierville
- 301 Chicoutimi
- 337 Clarenceville
- 311 Covey Hill
- 356 Cowansville
- 371 Daaquam
- 303 Drummondville
- 330 Dundee
- 362 East Hereford
- 369 East Pinnacle
- 332 Frelighsburg
- 304 Gaspé
- 370 Glen Sutton
- 305 Granby
- 333 Hemmingford
- 302 Herdman
- 366 Hereford Road
- 334 Highwater
- 342 Joliette
- 343 Lachute
- 351 Lacolle

367

319

331

358

312

368 Noyan

- 324 Lacolle : Route 221
- 341 Lacolle : Route 223

Morses Line

Pohénégamook

Quai Richelieu

Ouébec

345 Richmond

- 344 Montmagny
- 396 Montréal Pierre Elliot Trudeau International Airport (Dorval)

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- 399 Montréal International Airport (Mirabel)
- 398 Montréal Intermediate Terminal (C.D.L.)
- 395 Montréal Main Longroom

Napierville Junction

- 313 Rimouski
- 340 Rivière-du-Loup
- 314 Rock Island
- 375 Rock Island, Rte 143
- 349 Rouyn-Noranda
- 328 St. Armand-Philipsburg
- 320 St-Hyacinthe
- 321 St-Jean
- 346 St-Jérôme
- 335 St-Pamphile
- 361 Sept-Îles
- 315 Shawinigan
- 316 Sherbrooke
- 317 Sorel
- 354 Stanhope
- 347 Thetford Mines
- 322 Trois-Rivières
- 307 Trout River
- 350 Val-d'Or
- 323 Valleyfield
- 327 Victoriaville
- 308 Woburn

NORTHERN ONTARIO

- 494 Arnprior
- 402 Belleville
- 405 Brockville
- 473 Cobourg
- 409 Cornwall
- 478 Fort Frances
- 403 Iqaluit
- 490 Kenora
- 420 Kingston
- 456 Lansdowne
- 477 Lindsay
- 428 North Bay
- 431 Ottawa Longroom/Sufferance
- 485 Ottawa Air Cargo Centre (OACC) Macdonald-Cartier International Airport (MCIA)
- 469 Pembroke
- 470 Perth
- 400 Peterborough
- 475 Pigeon River
- 439 Prescott
- 488 Rainy River
- 441 Sault Ste. Marie
- 474 Smiths Falls
- 444 Sudbury
- 461 Thunder Bay
- 467 Timmins
- 449 Trenton

SOUTHERN ONTARIO

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- 459 Barrie
- 460 Bracebridge
- 480 Brampton

- 404 Brantford
- 457 Cambridge
- 406 Chatham
- 458 Collingwood
- 410 Fort Erie
- 414 Guelph
- 483 Halton Hills
- 417 Hamilton
- 448 Hanover
- 401 Kitchener
- 423 London
- 424 Midland
- 486 Newmarket
- 427 Niagara Falls
- 476 Oakville
- 429 Orillia
- 430 Oshawa
- 482 Owen Sound
- 435 Parry Sound Georgian Bay Airport
- 471 Port Colborne
- 445 St. Catharines
- 446 St. Thomas
- 440 Sarnia
- 442 Simcoe
- 465 Sombra
- 425 Stratford
- 447 Tillsonburg
- 491 Toronto International Mail Division
- 496 Toronto Interport Sufferance Warehouse (Dixie)
- 497 Toronto International Airport (Pearson)
- 495 Toronto Metro Operations Division
- 499 Toronto Sufferance Truck Terminal (Kennedy Road)

November 28, 2012

- 450 Wallaceburg
- 451 Welland
- 453 Windsor Ambassador Bridge
- 452 Windsor Detroit/Canada Tunnel
- 454 Windsor Metro Operations
- 492 Woodstock

PRAIRIE

- 706 Aden
- 614 Big Beaver
- 507 Boissevain
- 701 Calgary
- 612 Carievale
- 521 Cartwright

Chief Mountain

707 Carway

511 Churchill

615 Coronach

524 Coulter 705 Coutts

Climax

520 Crystal City

708 Del Bonita

709

619

- 702 Edmonton
- 502 Emerson
- 610 Estevan
- 508 Goodlands
- 503 Gretna
- 512 Inuvik
- 522 Lena
- 703 Lethbridge
- 523 Lyleton
- 620 Monchy
- 601 Moose Jaw
- 602 North Portal
- 613 Northgate
- 616 Oungre
- 517 Piney
- 603 Prince Albert
- 604 Regina
- 607 Regway
- 605 Saskatoon
- 509 Snowflake
- 506 South Junction
- 505 Sprague
- 516 Tolstoi
- 617 Torquay
- 514 Tuktoyaktuk
- 618 West Poplar River
- 711 Wild Horse
- 621 Willow Creek
- 519 Windygates
- 518 Winkler
- 504 Winnipeg Main Longroom
- 510 Winnipeg International Airport
- 515 Yellowknife

PACIFIC

- 841 Aldergrove
- 892 Beaver Creek, Yukon
- 815 Boundary Bay
- 838 Campbell River
- 834 Carson

- 816 Cascade
- 836 Chopaka
- 830 Courtenay
- 801 Cranbrook
- 894 Dawson City839 Dawson Creek
- 840 Douglas
- 893 Fraser
- 817 Huntingdon
- 814 Kamloops
- 831 Kelowna
- 818 Kingsgate
- 817 Kitimat
- 027 Kitillat
- 835 Midway
- 804 Nanaimo
- 828 Nelway
- 819 Osoyoos
- 842 Pacific Customs Brokers Highway Sufferance Warehouse
- 813 Pacific Highway
- 832 Paterson
- 807 Penticton
- 891 Pleasant Camp
- 825 Port Alberni
- 826 Powell River
- 820 Prince George
- 808 Prince Rupert
- 824 Roosville
- 822 Rykerts
- 837 Sydney
- 803 Vancouver Mail Centre
- 810 Vancouver Commercial Operations East
- 809 Vancouver Commercial Operations West
- 821 Vancouver International Airport
- 806 Vancouver International Marine Operations
- 823 Vernon
- 811 Victoria
- 833 Waneta
- 890 Whitehorse

List 1(b) – CBSA Office Codes – Numeric Listing

ATLANTIC

- 009 Halifax
- 010 Kentville
- 011 Liverpool
- 013 Lunenburg
- 015 New Glasgow
- 019 Port Hawkesbury
- 020 Shelburne
- 021 Sydney
- 022 Truro
- 025 Yarmouth
- 026 Halifax International Airport
- 101 Charlottetown
- 102 Summerside
- 200 Bloomfield
- 201 Bathurst
- 202 Dalhousie
- 203 Four Falls
- 204 Fredericton
- 205 St. Croix
- 206 Moncton
- 207 Miramichi
- 208 Deer Island Point
- 209 St. Andrews
- 210 Saint John, New Brunswick
- 211 St. Stephen
- 212 Woodstock
- 213 Edmundston
- 214 Andover
- 215 Centreville
- 216 Clair
- 217 Grand Falls, New Brunswick
- 218 St. Leonard
- 219 Gillespie Portage
- 220 Fosterville
- 221 Caraquet
- 222 Forest City
- 224 Grand Manan
- 225 Campobello
- 226 River de Chute
- 231 St.Stephen 3rd Bridge
- 900 Clarenville
- 910 Grand Falls, Newfoundland
- 911 Corner Brook
- 912 Gander
- 913 Goose Bay
- 914 St. John's, Newfoundland
- 918 Stephenville
- 919 Fortune
- 921 Argentia
- 922 Harbour Grace

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QUEBEC

- 301 Chicoutimi
- 302 Herdman
- 303 Drummondville
- 304 Gaspé
- 305 Granby
- 307 Trout River
- 308 Woburn
- 311 Covey Hill
- 312 Québec
- 313 Rimouski
- 314 Rock Island
- 315 Shawinigan
- 316 Sherbrooke
- 317 Sorel
- 318 Abercorn
- 319 Napierville Junction
- 320 St-Hyacinthe
- 321 St-Jean
- 322 Trois-Rivières
- 323 Valleyfield
- 324 Lacolle: Route 221
- 327 Victoriaville
- 328 St. Armand-Philipsburg
- 329 Armstrong
- 330 Dundee
- 331 Pohénégamook
- 332 Frelighsburg
- 333 Hemmingford
- 334 Highwater
- 335 St-Pamphile
- 337 Clarenceville
- 340 Rivière-du-Loup
- 341 Lacolle : Route 223
- 342 Joliette
- 343 Lachute
- 344 Montmagny
- 345 Richmond
- 346 St-Jérôme
- 347 Thetford Mines
- 349 Rouyn-Noranda
- 350 Val-d'Or
- 351 Lacolle
- 352 Cantic Station
- 354 Stanhope

361 Sept-Îles

358

367

368 Noyan369 East Pinnacle

355 Baie-Comeau 356 Cowansville

362 East Hereford

365 Chartierville

366 Hereford Road

Morses Line

November 28, 2012

363 Cap-aux-Meules

Quai Richelieu

- 370 Glen Sutton
- 371 Daaquam
- 375 Rock Island, Rte 143
- 376 Beebe
- 395 Montréal Main Longroom
- 396 Montréal International Airport (Dorval)
- 398 Montréal Intermediate Terminal (C.D.L.)
- 399 Montréal International Airport (Mirabel)

NORTHERN ONTARIO

- 400 Peterborough
- 402 Belleville
- 403 Iqaluit
- 405 Brockville
- 409 Cornwall
- 420 Kingston
- 428 North Bay
- 431 Ottawa Longroom/Sufferance
- 439 Prescott
- 441 Sault Ste. Marie
- 444 Sudbury
- 449 Trenton
- 456 Lansdowne
- 461 Thunder Bay
- 467 Timmins
- 469 Pembroke
- 470 Perth
- 473 Cobourg
- 474 Smiths Falls
- 475 Pigeon River
- 477 Lindsay
- 478 Fort Frances
- 485 Ottawa Air Cargo Centre (OACC) Macdonald-Cartier International Airport (MCIA)
- 488 Rainy River
- 490 Kenora
- 494 Arnprior

SOUTHERN ONTARIO

- 401 Kitchener
- 404 Brantford
- 406 Chatham
- 410 Fort Erie
- 414 Guelph
- 417 Hamilton
- 423 London
- 424 Midland
- 425 Stratford
- 427 Niagara Falls
- 429 Orillia
- 430 Oshawa
- 435 Parry Sound Georgian Bay Airport
- 440 Sarnia
- 442 Simcoe
- 445 St. Catharines

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446 St. Thomas

- 447 Tillsonburg
- 448 Hanover
- 450 Wallaceburg
- 452 Windsor Detroit/Canada Tunnel
- 453 Windsor Ambassador Bridge
- 454 Windsor Metro Operations
- 457 Cambridge
- 458 Collingwood
- 459 Barrie
- 460 Bracebridge
- 465 Sombra
- 471 Port Colborne
- 476 Oakville
- 480 Brampton
- 482 Owen Sound
- 483 Halton Hills
- 486 Newmarket
- 491 Toronto International Mail Division
- 492 Woodstock
- 495 Toronto Metro Operations Division
- 496 Toronto Interport Sufferance Warehouse (Dixie)
- 497 Toronto International Airport (Pearson)
- 499 Toronto –Sufferance Truck Terminal (Kennedy Road)

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PRAIRIE

- 502 Emerson
- 503 Gretna
- 504 Winnipeg Main Longroom
- 505 Sprague
- 506 South Junction
- 507 Boissevain
- 508 Goodlands
- 509 Snowflake
- 510 Winnipeg International Airport
- 511 Churchill
- 512 Inuvik
- 514 Tuktoyaktuk
- 515 Yellowknife
- 516 Tolstoi
- 517 Piney
- 518 Winkler
- 519 Windygates
- 520 Crystal City

602 North Portal

603 Prince Albert

Saskatoon

Regway

- 521 Cartwright
- 522 Lena
- 523 Lyleton
- 524 Coulter 601 Moose Jaw

604 Regina

610 Estevan

612 Carievale

613 Northgate

605

607

- 614 Big Beaver
- 615 Coronach
- 616 Oungre
- 617 Torquay
- 618 West Poplar River
- 619 Climax
- 620 Monchy
- 621 Willow Creek
- 701 Calgary
- 702 Edmonton
- 703 Lethbridge
- 705 Coutts
- 706 Aden
- 707 Carway
- 708 Del Bonita
- 709 Chief Mountain
- 711 Wild Horse

PACIFIC

- 801 Cranbrook
- 803 Vancouver Mail Centre
- 804 Nanaimo
- 806 Vancouver International Marine Operations
- 807 Penticton
- 808 Prince Rupert
- 809 Vancouver Commercial Operations West
- 810 Vancouver Commercial Operations East
- 811 Victoria
- 813 Pacific Highway
- 814 Kamloops
- 815 Boundary Bay

- 816 Cascade
- 817 Huntingdon
- 818 Kingsgate
- 819 Osoyoos
- 820 Prince George
- 821 Vancouver International Airport
- 822 Rykerts
- 824 Roosville
- 825 Port Alberni
- 826 Powell River
- 827 Kitimat
- 828 Nelway
- 830 Courtenay
- 831 Kelowna
- 832 Paterson
- 833 Waneta
- 834 Carson
- 835 Midway
- 836 Chopaka
- 837 Sydney
- 838 Campbell River
- 839 Dawson Creek
- 840 Douglas
- 841 Aldergrove
- 842 Pacific Customs Brokers Highway Sufferance Warehouse
- 890 Whitehorse
- 891 Pleasant Camp
- 892 Beaver Creek, Yukon
- 893 Fraser
- 894 Dawson City

List 2 – Country (including U.S. States) and Currency Codes

Coucs			
Country/	Country		Currency
U.S. States	Code	Currency	Code
Afghanistan	AF	Afghani	AFN
Albania	AL	Lek	ALL
Algeria	DZ	Algerian Dinar	DZD
American Samoa	AS	US Dollar	USD
Andorra	AD	Euro Dollar	EUR
Angola	AO	Kwanza	AOA
Anguilla	AI	East Caribbean Dollar	XCD
Antarctica	AQ	US Dollar	USD
Antigua and Barbuda	AG	East Caribbean Dollar	XCD
Argentina	AR	Argentine Peso	ARS
Armenia	AM	Dram	AMD
Aruba	AW	Aruban Guilder	AWG
Australia	AU	Australian Dollar	AUD
Austria	AT	Euro Dollar	EUR
Azerbaijan	AZ	Manat	AZN
Bahamas	BS	Bahamian Dollar	BSD
Bahrain	BH	Bahraini Dinar	BHD
Bangladesh	BD	Taka	BDT
Barbados	BB	Barbados Dollar	BBD
Belarus	BY	Belarussian Ruble	BYR
Belgium	BE	Euro Dollar	EUR
Belize	ΒZ	Belize Dollar	BZD
Benin	BJ	CFA Franc BEAC	XAF
Bermuda	BM	Bermudian Dollar	USD
Bhutan	ВТ	Indian Rupee	INR
Bolivia	BO	Boliviano	BOB
Bonaire, Sint Eustatius			
and Saba	BQ	US Dollar	USD
Bosnia and	BA	Convertible Mark	BAM
Herzegovina	2.1		
Botswana	BW	Pula	BWP
Bouvet Island	BV	Norwegian Krone	NOK
Brazil	BR	Brazilian Real	BRL
British Indian	IO	US Dollar	USD
Ocean Territory			
Brunei Darussalam	BN	Brunei Dollar	BND
Bulgaria	BG	Lev	BGN
Burkina Faso	BF	CFA Franc BEAC	XAF
Burundi	BI	Burundi Franc	BIF
Cambodia	KH	Riel	KHR
Cameroon	СМ	CFA Franc BEAC	XAF
Canada	CA	Canadian Dollar	CAD
Cape Verde	CV	Cape Verde Escudo	CVE
Cayman Islands	KY	Cayman Islands Dollar	KYD
Central African Republic	CF	CFA Franc BEAC	XAF
Ceuta and Melilla	EA	Euro dollar	EUR
Chad	TD	CFA Franc BEAC	XAF
Chile	CL	Chilean Peso	CLP
China	CN	Yuan Renminbi	CNY
Christmas Island	CX	Australian Dollar	AUD

~	~		~
Country/	Country	C	Currency
U.S. States	Code	Currency	Code
Cocos (Keeling) Islands	CC	Australian Dollar	AUD
Colombia	CO	Colombian Peso	COP
Comoros	KM	Comoro Franc	KMF
Congo	CG	CFA Franc BEAC	XAF
Congo (Demographic Republic of)	CD	Franc Congolais	CDF
Cook Islands	СК	New Zealand	NZD
Cook Islands	en	Dollar	
Costa Rica	CR	Costa Rican Colon	CRC
Côte-d'Ivoire	CI	CFA Franc BEAC	XAF
Croatia	HR	Crotian Kuna	HRK
Cuba	CU	Cuban Peso	CUP
Curacao	CW	Netherland Anillean	1
	Guilder		ANG
Cyprus	CY	Euro Dollar	EUR
Czech Republic	CZ	Czech Koruna	CZK
Denmark	DK	Danish Krone	DKK
Djibouti	DJ	Djibouti Franc	DJF
Dominica	DM	East Caribbean	XCD
		Dollar	
Dominican Republic	DO	Dominican Peso	DOP
East Timor(Timor-Leste))TL	U.S. Dollar	USD
Ecuador	EC	U.S. Dollar	USD
Egypt	EG	Egyptian Pound	EGP
El Salvador	SV	El Salvador Colon	SVC
Equatorial Guinea	GQ	CFA Franc BEAC	XAF
Eritrea	ER	Nakfa	ERN
Estonia	EE	Euro Dollar	EUR
Ethiopia	ET	Ethiopian Birr	ETB
Falkland Islands	FK	Falkland Islands	FKP
(Malvinas)		Pound	
Faroe Islands	FO	Danish Krone	DKK
Fiji	FJ	Fiji Dollar	FJD
Finland	FI	Euro Dollar	EUR
France	FR	Euro Dollar	EUR
French Guiana	GF	Euro Dollar	EUR
French Polynesia	PF	CFP Franc	XPF
French Southern	TF	Euro Dollar	EUR
Territories			
Gabon	GA	CFA Franc BEAC	XAF
Gambia	GM	Dalasi	GMD
Georgia	GE	Lari	GEL
Germany	DE	Euro Dollar	EUR
Ghana	GH	Cedi	GHS
Gibraltar	GI	Pound Sterling	GBP
Greece	GR	Euro Dollar	EUR
Greenland	GL	Danish Krone	DKK
Grenada	GD	East Caribbean Dollar	XCD
Guadeloupe	GP	Euro Dollar	EUR
Guam	GU	US Dollar	USD
Guatemala	GT	Quetzal	GTQ
Guernsey	GG	Pound Sterling	GBP
Guinea	GN	Franc	GNF
Guinea-Bissau	GW	CFA Franc BEAC	XAF
Guyana	GY	Guyanese Dollar	GYD
Haiti	HT	Gourde	HTG
Heard Islands	HM	Australian Dollar	AUD
and McDonald			

~	~		~	~ .
Country/ U.S. States	Country Code	Currency	Currency Code	Country/ U.S. States
Holy See (Vatican	VA	Euro Dollar	EUR	Montenegro
City State) Honduras	HN	Lempira	HNL	Montserrat Morocco
Hong Kong	HK	•	HKD	Mozambiqu
0 0	HK HU	Forint	HUF	Wiozambiqu
Hungary Iceland	IS	Iceland Krona	ISK	Myanmar
India	IN	Indian Rupee	INR	Namibia
Indonesia	ID	Rupiah	IDR	Nauru
Iran (Islamic	IR	Iranian Rial	IRR	Nepal
Republic of)	ш	Iraman Kiai	IIXIX	Netherlands
Iraq	IQ	Iraqi Dinar	IQD	Netherlands
Ireland	IE	Euro Dollar	EUR	
Isle of Man	IM	Pound Sterling	GBP	New Caledo
Israel	IL	New Israeli Shekel	ILS	New Zealan
Italy	IT	Euro Dollar	EUR	
Ivory Coast (refer to				Nicaragua
Côte d'Ivoire)				Niger
Jamaica	JM	Jamaican Dollar	JMD	Nigeria
Japan	JP	Yen	JPY	Niue
Jersey	JE	Pound Sterling	GBP	
Jordan	JO	Jordanian Dinar	JOD	Norfolk Isla
Kazakhstan	KZ	Tenge	KZT	Northern M
Kenya	KE	Kenyan Shilling	KES	Islands
Kiribati	KI	Australian Dollar	AUD	Norway
Korea, Democratic	KP	North Korean	KPW	Oman
People's Republic of		Won		Pakistan
Korea, Republic of	KR	Won	KRW	Palau
Kosovo	XK	Euro Dollar	EUR	Panama
Kuwait	KW	Kuwaiti Dinar	KWD	
Kyrgyzstan	KG	Som	KGS	Papua New
Lao, People's	LA	Kip	LAK	Paraguay
Democratic Republic				Peru
Latvia	LV	Latvian Lats	LVL	Philippines
Lebanon	LB	Lebanese Pound	LBP	Pitcairn
Lesotho	LS	Loti	LSL	
Liberia	LR	Liberia Dollar	LRD	Poland
Libyan, Arab		11 D'	LUD	Portugal
Jamahiriya	LY	Libyan Dinar	LYD	Puerto Rico
Liechtenstein	LI	Swiss Franc	CHF	Qatar
Lithuania	LT	Lithuania Litas	LTL	Réunion
Luxembourg	LU	Euro Dollar	EUR	Romania
Macau	MO	Pataca	MOP	Russian Fed
Macedonia,	MK	Dinar	MKD	Rwanda
Madagascar	MG	Malagasy Ariary	MGA	Saint Helen
Malawi	MW	Kwacha	MWK	Saint Kitts a
Malaysia	MY	Malaysian Ringgit	MYR	с.: , т. : .
Maldives	MV	Rufiyaa CFA Franc BEAC	MVR	Saint Lucia
Mali	ML MT	Euro Dollar	XAF	Saint Pierre
Malta			EUR	
Marshall Islands	MH	US Dollar	USD	Miquelor
Martinique Mouritorie	MQ	Euro Dollar	EUR	Saint Vince
Mauritania Mauritius	MR MU	Ouguiya Mauritius Pupaa	MRO MUP	the Grena
	MU VT	Mauritius Rupee Euro Dollar	MUR	Samoa San Marino
Mayotte Mexico	YT MX	Mexican Nuevo	EUR MXN	San Marino Sao Tome a
MULICO	IVIA	Peso	1412214	Saudi Arabi
Micronesia,	FM	US Dollar	USD	Senegal
Moldova, Republic of	MD	Moldovan Leu	MDL	Serbia
Monaco	MC	Euro Dollar	EUR	Seychelles
Mongolia	MN	Tugrik	MNT	Sierra Leon
	1			2.2001

	Country		Cumanan
es	Country Code	Currency	Currency Code
ro	ME	Euro Dollar	EUR
ıt	MS	East Caribbean Doll	ar XCD
	MA	Moroccan Dirham	MAD
que	MZ	Mozambique Metical	MZN
	MM	Kyat	MMK
	NA	Namibian Dollar	NAD
	NR	Australian Dollar	AUD
	NP	Nepalese Rupee	NPR
ds	NL	Euro Dollar	EUR
ds Antilles	AN	Netherlands Antillian Guilder	-
donia	NC	CFP Franc	XPF
			NZD
and	NZ	Dollar	
l	NI		NIO
	NE	CFA Franc BEAC	XAF
	NG	Naira	NGN
	NU	New Zealand Dollar	NZD
land	NF	Australian Dollar	AUD
Mariana	MP	US Dollar	USD
	NO	Norwegian Krone	NOK
	OM	Rial Omani	OMR
	РК	Pakistan Rupee	PKR
	PW	US Dollar	USD
	PA		PAB
		US Dollar	USD
w Guinea	PG	Kina	PGK
Guilleu	PY		PYG
	PE	Nuevo Sol	PEN
es	PH	Phillipine Peso	PHP
	PN	New Zealand	NZD
		Dollar	
	PL	Zloty	PLN
	PT	Euro Dollar	EUR
co	PR	US Dollar	USD
	QA	Qatari Rial	QAR
	RE	Euro Dollar	EUR
	RO	Leu	RON
ederation	RU	New Ruble	RUB
	RW	Rwanda Franc	RWF
ena	SH	Saint Helena Pound	
s and Nevis	KN	East Caribbean Dollar	XCD
a	LC	East Caribbean Dollar	XCD
re and on	РМ	Euro Dollar	EUR
cent and nadines	VC	East Caribbean Dollar	XCD
	WS	Tala	WST
10	SM	Euro Dollar	EUR
and Principe	ST	Dobra	STD
bia	SA	Saudi Riyal	SAR
	SN	CFA Franc BEAC	XAF
	RS	New Serbian Dinar	RSD
5	SC	Seychelles Rupee	SCR
one	SL	Leone	SLL

Country/	Country		Currency	Country/	Country		Currency
U.S. States	Code	Currency	Code	U.S. States	Code	Currency	Code
Singapore	SG	Singapore Dollar	SGD	– Indiana	UIN	US Dollar	USD
Sint Maarten	SX	Netherlands Antille	an	– Iowa	UIA	US Dollar	USD
		Guilder	ANG	– Kansas	UKS	US Dollar	USD
Slovakia	SK	Euro dollar	EUR	– Kentucky	UKY	US Dollar	USD
Slovenia	SI	Euro dollar	EUR	– Louisiana	ULA	US Dollar	USD
Solomon Islands	SB	Solomon Ilands	SBD	– Maine Maguland	UME	US Dollar	USD
		dollar		 Maryland Massachusetts 	UMD UMA	US Dollar US Dollar	USD USD
Somalia	SO	Somali Shilling	SOS	– Michigan	UMA	US Dollar	USD
South Africa	ZA	Rand	ZAR	– Minnesota	UMN	US Dollar	USD
South Georgia	GS	Pound Sterling	GBP	– Mississippi	UMS	US Dollar	USD
South Sudan	SS	South Sudanese		– Missouri	UMO	US Dollar	USD
		Pound	SSP	– Montana	UMT	US Dollar	USD
Spain	ES	Euro Dollar	EUR	– Nebraska	UNE	US Dollar	USD
Sri Lanka	LK	Sri Lanka Rupee	LKR	– Nevada	UNV	US Dollar	USD
Sudan	SD	Sudanese Pound	SDG	 New Hampshire 	UNH	US Dollar	USD
Suriname	SR	Suriname dollar	SRD	 New Jersey 	UNJ	US Dollar	USD
Svalbard and Jan	SI	Norwegian Krone	NOK	 New Mexico 	UNM	US Dollar	USD
Mayen Islands	21	Noi wegiali Kiolle	NOK	– New York	UNY	US Dollar	USD
Swaziland	SZ	Lilongoni	SZL	– North Carolina	UNC	US Dollar	USD
	SE SE	Lilangeni		– North Dakota	UND	US Dollar	USD
Sweden		Swedish Krona	SEK	– Ohio – Oklahoma	UOH UOK	US Dollar US Dollar	USD USD
Switzerland	CH	Swiss Franc	CHF	– Oregon	UOR	US Dollar	USD
Syria Arab Republic	SY	Syrian Pound	SYP	– Pennsylvania	UPA	US Dollar	USD
Taiwan	TW	New Taiwan	TWD	– Rhode Island	URI	US Dollar	USD
	— •	Dollar	-	 South Carolina 	USC	US Dollar	USD
Tajikistan	TJ	Somoni	TJS	– South Dakota	USD	US Dollar	USD
Tanzania, United	ΤZ	Tanzanian Shilling	TZS	– Tennessee	UTN	US Dollar	USD
Republic of				– Texas	UTX	US Dollar	USD
Thailand	TH	Baht	THB	– Utah	UUT	US Dollar	USD
Togo	TG	CFA Franc BEAC	XAF	 Vermont 	UVT	US Dollar	USD
Tokelau	TK	New Zealand	NZD	– Virginia	UVA	US Dollar	USD
		Dollar		 Washington 	UWA	US Dollar	USD
Tonga	TO	Pa'anga	TOP	(State of)			
Trinidad and Tobago	TT	Trinidad and	TTD	– West Virginia	UWV	US Dollar	USD
		Tobago Dollar		– Wisconsin	UWI	US Dollar	USD
Tunisia	TN	Tunisian Dinar	TND	– Wyoming	UWY	US Dollar	USD
Turkey	TR	Turkish Lira	TRY	United States Minor	UM	US Dollar	USD
Turkmenistan	TM	Turkmen New	TMT	Outlying Islands		II D	
		Manat		Uruguay	UY	Uruguayo Peso	UYU
Turks and	TC	US Dollar	USD	Uzbekistan	UZ	Som	UZS
Caicos Islands				Vanuatu	VU	Vatu	VUV
Tuvalu	TV	Australian Dollar	AUD	Vatican City State			
Uganda	UG	Uganda Shilling	UGS	(refer to Holy See)			
Ukraine	UA	Hryvnia	UAH	Venezuela	VE	Bolivar Fuerte	VEF
United Arab Emirates	AE	UAE Dirham	AED	Vietnam	VN	Dong	VND
United Kingdom	GB	Pound Sterling	GBP	Virgin Islands, British	VG	US Dollar	USD
United States	US	US Dollar	USD	Virgin Islands, U.S.	VI	US Dollar	USD
– Alabama	UAL	US Dollar	USD	Wallis and Futuna	WF	CFP Franc	XPF
– Alaska	UAK	US Dollar	USD	West Bank and	PS	New Israeli Shekel	ILS
– Arizona	UAZ	US Dollar	USD	Gaza Strip			
– Arkansas	UAR	US Dollar	USD	Western Sahara	EH	Moroccan Dirham	MAD
– California	UCA	US Dollar	USD	Yemen	YE	Yemeni Rial	YER
– Colorado – Columbia	UCO	US Dollar	USD	Yugoslavia	YU	New Yugoslavian Dinar	YUD
(District of)	UDC	US Dollar	USD	Zaire (refer to Congo,D	emocratic		
 Connecticut 	UCT	US Dollar	USD	Republic of)			
– Delaware	UDE	US Dollar	USD	Zambia	ZM	Kwacha	ZMK
– Florida	UFL	US Dollar	USD	Zimbabwe	ZW	Zimbabwe Dollar	ZWD
– Georgia	UGA	US Dollar	USD		L 11		
– Hawaii	UHI	US Dollar	USD				
– Idaho Illinois	UID	US Dollar	USD				
– Illinois	UIL	US Dollar	USD				

List 3 – Unit of Measure Codes

Unit Name	Code
Length	
Millimeter	MMT
Centimeter	CMT
Decimetre	DMT
Metre	MTR
Hectometre	HMT
Kilometre	KMT
Megametre	MAM
Area	
Square Millimetre	MMK
Square Centimetre	CMK
Square Decimetre	DMK
Square Metre	MTK
Square Kilometre	КМК
Volume/Capacity	
Cubic Millimetre	MMQ
Cubic Centimetre	CMQ
Cubic Decimetre	DMQ
Cubic Metre	MTQ
Thousand Cubic Metres	TMQ
Million Cubic Metres	HMQ
Millilitre	MLT
Centilitre	CLT
Decilitre	DLT
Litre	LTR
Hectolitre	HLT
Megalitre	MAL
Litre, Pure Alcohol	LPA
Hectolitre, Pure Alcohol	HPA
Weight	

Metric Carat	CTM
Milligram	MGM
Gram	GRM
Hectogram	HGM
Kilogram	KGM

Kilogram of Named Substance	KNS
Kilogram – 90% Air Dry	KSD
Deciton	DTN
Metric Ton	TNE
Kiloton	KTN
Number	
Piece	PCE
Number	NMB
Hundred	CEN
Thousand	MIL
Million	MIO
Dozen	DZN
Score	SCO
Gross	GRO
Great Gross	GGR
Number of Packs	NAP
Pair	PAR
Dozen Pairs	DPR
Number of Parcels	NPL
Number of Sets	SET
Other	
Joule	JOU
Kilojoule	KJO
Watt-Hour	WHR
Kilowatt-Hour	KWH
Megawatt-Hour	MWH
Gigawatt-Hour	GWH
Watt	WTT

Kilowatt

Megawatt

Curies

Millicuries

Kilovolt-Ampere

Megavolt-Ampere

KWT

MAW

KVA

MVA

CCI

MCI

List 4 – Goods and Services Tax Status Codes and Explanations (codes also apply for purposes of the Harmonized Sales Tax)

Code 48 Applies to goods that are non-taxable as prescribed publications imported in accordance with the *Publications Supplied by a Non-resident Registrant Regulations* (Memorandum D5-1-13, *Publications Imported by Mail or Courier*).

Code Explanation

48 Publications that are prescribed property in the *Publications Supplied by a Non-resident Registrant Regulations* that are sent by mail or courier by a non-resident registered person.

Code 49 Applies to goods that are non-taxable by virtue of Section 10 of Schedule VII to the *Excise Act*.

49 Money or certificates or other documents evidencing a right that is a financial instrument.

Code 50 Applies to goods prescribed by the Value of Imported Goods (GST/HST) Regulations, made pursuant to Subsection 215(2) of the Excise Tax Act, these Regulations prescribe the manner of determining the value of goods imported in certain circumstances.

50 This code does not provide non-taxable status for imported goods; this is not an exemption code. The code is only for those cases where the value of the goods for purposes of calculating the GST/HST payable on importation may be determined under the Regulations.

Codes 51 to 55 Apply to goods that are non-taxable by virtue of Sections 1 to 5.1 of Schedule VII to the *Excise Tax Act*.

- 51 Goods that are classified under heading numbers 98.01, 98.02, 98.03, 98.04, 98.05, 98.06, 98.07, 98.10, 98.11, 98.12, 98.15, 98.16,in the *Customs Tariff*, to the extent that the goods are not subject to duty under that Act, but not including goods that are classified under tariff item 9804.30.00 of that Chapter.
- 52 Medals, trophies, and other prizes, not including usual merchantable goods that are won outside Canada in competitions, that are bestowed, received, or accepted outside Canada or that are donated by persons outside Canada, for heroic deeds, valour, or distinction (Section 2 of Schedule VII).
- 53 Printed matter that is to be made available to the general public, without charge, for the promotion of tourism, where imported by or on the order of a foreign government, or an agency or representative thereof; or where imported by a board of trade, chamber of commerce, municipal or automobile

association, or similar organization to which it was supplied for no consideration, other than shipping and handling charges (Section 3 of Schedule VII).

- 54 Goods that are imported by a charity or a public institution in Canada and that have been donated to the charity or institution (Section 4 of Schedule VII).
- 55 Goods that are imported by a particular person where:

(*a*) the goods are supplied to the particular person by a non-resident person for no consideration, other than shipping and handling charges, as replacement parts and/or replacement property under a warranty in respect of tangible personal property (Section 5 of Schedule VII); or

(*b*) the good is defective and is replaced by a replacement good under warranty for no additional consideration, other than shipping and handling charges, and is exported in place of the original defective good (Section 5.1 of Schedule VII, effective on February 28, 2000).

Codes 56 to 65 Apply to goods that are non-taxable by virtue of Section 6 and 7 of Schedule VII.

- 56 Prescription drugs and biologicals described in Part I of Schedule VI.
- 57 Medical and assistive devices as enumerated in Part II of Schedule VI.
- 59 Food or beverages for human consumption (including sweetening agents, seasonings, and other ingredients to be mixed with or used in the preparation of such food or beverages) as provided in Section 1 of Part III of Schedule VI but excluding: wine, spirits, beer, malt liquor, or other alcoholic beverages; carbonated beverages; non-carbonated fruit juice beverages or fruit-flavoured beverages containing less than 25% by volume of a natural fruit juice or combination of natural fruit juices; candies; confectionery; snack foods, and snack mixtures, salted nuts and salted seeds; granola products; ice lollies, fruit bars, rolls, or drops; ice cream, ice milk, sherbet, frozen yogurt or frozen pudding all in single servings; sweetened baked goods in quantities of less than six single servings; pudding or beverages (other than unflavoured milk) in individual single servings other than when prepared and packaged specially for consumption by babies; prepared salads; sandwiches and similar products; platters of cheese, cold cuts, fruit or vegetables, and other arrangements of prepared food; unbottled water.
- 60 Goods related to agriculture and fishing as enumerated in Part IV of Schedule VI but not including property that is provided by *Agriculture and Fishing Property* (*GST/HST*) *Regulations* pursuant to Section 10 of that Part.

- 61 Goods related to agriculture and fishing which are provided for by the *Agriculture and Fishing Property* (*GST/HST*) *Regulations* pursuant to Section 10 of Part IV of Schedule VI but not including fishing boats purchased for use in the commercial fisheries.
- 62 Fishing boats purchased for use in the commercial fisheries, are provided for by the *Agriculture and Fishing Property (GST/HST) Regulations* pursuant to Section 10 of Part IV of Schedule VI.
- 63 Goods for the use of the Governor General as provided by Section 1 of Part VIII of Schedule VI.
- 64 Goods for use in the construction of a bridge or tunnel that crosses the boundary between Canada and the United States when imported by an international bridge or tunnel authority as provided for by Section 2 of Part VIII of Schedule VI.
- 65 Goods other than prescribed goods in the *Mail and Courier Imports (GST/HST) Regulations* that are sent to the recipient of the goods at an address in Canada by mail or courier and the value of which is not more than \$20 as provided for by Section 7 of Schedule VII.

Code 66 Applies to goods that ate prescribed under the *Non-taxable Imported Goods (GST) Regulations* made pursuant to Section 8 of Schedule VII.

66 Prescribed goods imported in prescribed circumstances and under prescribed terms and conditions as provided for by section 8 of Schedule VII. The only goods that are prescribed are those in the *Non-Taxable Imported Goods (GST) Regulations*. To qualify for non-taxable status on importation, the goods must meet the terms, conditions, and circumstances that are specified in the *Non-Taxable Imported Goods (GST) Regulations*. Additionally, certain goods must also satisfy the requirements of the *Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.

Codes 67 to 85 Apply to goods that are non-taxable by virtue of an Act to Parliament other than the *Excise Tax Act*.

67 Goods for the personal use of foreign representatives and their dependents, members of the administrative and technical staff of diplomatic missions and their dependents, consular employees and their dependents, and senior officials of international organizations and their dependents.

- 68 Goods for the official use of diplomatic missions, consular posts, and international organizations.
- 69 Furniture, personal effects, and a motor vehicle for the personal use of members of the Visiting Forces and their dependent spouses and children, on their first arrival in Canada.
- 70 Goods for the exclusive use of the Visiting Forces.
- 71 Goods imported by the government of the province of Alberta.
- 72 Goods imported by the government of the province of British Columbia.
- 73 Goods imported by the government of the province of Manitoba.
- 74 Goods imported by the government of the province of Newfoundland and Labrador.
- 75 Goods imported by the government of the province of New Brunswick.
- 76 Goods imported by the government of the province of Nova Scotia.
- 77 Goods imported by the government of the province of Ontario.
- 78 Goods imported by the government of the province of Prince Edward Island.
- 79 Goods imported by the government of the province of Quebec.
- 80 Goods imported by the government of the province of Saskatchewan.
- 81 Goods imported by the government of the Northwest Territories.
- 82 Goods imported by the government of the Yukon Territory.
- 83 Goods which were previously imported temporarily and were subject to full GST at that time, and which are being reimported by the same importer.
- 84 Containers that, because of regulations made under paragraph 129(*a*) of the *Customs Tariff*, may be imported free of customs duties.
- 85 Goods imported by the government of Nunavut.

des

List 5	– U.S. Foreign Trade Zone Codes		
ALABAMA			
82	Mobile		
82A	Atlantic Marine Alabama, LLC.		
82B	Evonik Degussa Corp.		
82D	Sony Electronic Inc.		
82E	Syngenta Crop Protection		
82F	Trigeant EP, Ltd.		
82G	Shell Chemical LP		
82H	Austal		
82I	ThyssenKrupp Steel & Stainless USA		
83	Huntsville		
83A	DaimlerChrysler		
98	Birmingham		
98A	DaimlerChrysler		
98B	ZF Industries		
98C	JVC America		
98D	NCCO Materials Handling Group, Inc.		
222	Montgomery		
222A	Hyundai Motor		
222B	Quantegy, Inc.		
233	Dothan		
ALAS	KA		
108	Valdez		
159	St. Paul		
	Anchorage		
160A	-		
	Fairbanks		
195A	Flowline Alaska		
	Kodiak		
ARIZO	DNA		
60	Nogales		
75	Phoenix		
75A	Conair		
75B	Wal-Mart		
75C	Intel		
75D	STMicroelectronics		
75E	Abbott Laboratories		
75F	PETsMART		
75G	SUMCO Southwest Corp.		
75H	Microchip Technology		
75I	American Italian Pasta Company		

139 Sierra Vista

174	Tueson	(Pim

- 174A Imation Corp.
- 219 Yuma County (Yuma)
- 219B Gowan Company
- 221 Mesa
- 277 Western Maricopa County

ARKANSAS

- 14 Little Rock
- 14A Sanyo
- 14B Cedar Chemical
- 14D Lion Oil Co.

- 14E L'Oreal USA, Inc.
- 14F Husqvarna Outdoor Products, Inc.
- 14G Husqvarna Outdoor Products, Inc.
- 14H Mitsubishi Power Systems America
- West Memphis 273

CALIFORNIA

- 3 San Francisco
- 3A Lilli Ann
- 3B Chevron
- 3C **Tesoro Refining**

18 San Jose

- 18B NUMMI
- 18E Space Systems/Loral, Inc.
- 18F Lam Research Corp.
- 50 Long Beach
- 50C National RV, Inc.
- 50D Datatape, Inc.
- 50E Alps Manufacturing
- 50F **Rauch Industries**
- 50G Shell Oil Products
- 50H **BP West Coast Products LLC**
- 50I Valero Energy Corporation
- 50J Ricoh Electronics, Inc.
- 50K Eastman Kodak Company
- 50L Michelin North America, Inc.
- Oakland 56
- 56A Mazda

143 West Sacramento

- 143A C. Ceronix, Inc.(Auburn)
- 143B Hewlett-Packard Company
- 143C Gymboree Corporation (Dixon)
- Grafil, Inc. 143
- 153 San Diego
- 153C **DNP** Electronics
- Callaway Golf Company 153D
- National Steel & Shipbuilding Co. 153E
- 191 Palmdale
- 202 Los Angeles
- 202A Minnesota Mining & Manufacturing Company (3M)
- 202B Chevron USA, Inc.
- 202C ConocoPhillips
- 202E Sony Electronics, Inc.
- 205 **Port Hueneme (Ventura County)**
- 205A Imation Corp. (Camarillo)
- 226 Merced, Madera and Fresno Counties
- 231 Stockton
- 231A Medline Industries, Inc.
- 236 **Palm Springs**
- 237 Santa Maria
- 243 Victorville
- 243A Black & Decker Corp.
- 244 **Riverside County**
- 244A Skechers USA, LLC
- 248 Eureka
- 257 **Imperial County**

a County)

276 Kern County

COLORADO

112 Colorado Springs

123 Denver

- 123A Storage Technology Corporation
- 123B Artesyn Technologies
- 123C Eastman Kokak Company
- 123D Carestream Health Inc.
- 123E Vestas Nacelles America, Inc.

CONNECTICUT

- 71 Windsor Locks (Hartford)
- 76 Bridgeport
- 162 New Haven
- 162A Bayer Corporation (West Haven)
 208 New London
 208A Pfizer, Inc.

DELAWARE

99	Wilmington
99A	J. Schoeneman, Inc.
99B	DaimlerChrysler
99C	General Motors Corporation
99D	AstraZeneca
99E	Delaware City Refining Company

FLORIDA

25	Broward County (Port Everglades)
25B	CITGO Petroleum Corporation
25C	Coastal Fuels Marketing
25D	Motiva Enterprises
25E	Chevron Products Company
25F	South Florida Materials Corporation
32	Miami
42	Orlando
42A	Mitsubishi Power Systems
64	Jacksonville
64A	Atlantic Marine
65	Panama City
65A	Eastern Shipbuilding Group
79	Tampa
79A	Reilly Dairy & Food Company
79B	Sypris Electronics LLC
135	Palm Beach County (West Palm Beach)
136	Brevard County (Port Canaveral)
136A	Flite Technology
136C	Harris Corporation-Electronic Systems Sector
166	Homestead
169	Manatee County (Palmetto)
169A	Aso Corporation (Sarasota County)
180	Miami (Wynwood)
193	Pinellas County (St. Petersburg-Clearwater)
193A	Catalan Pharma Solution, LLC
198	Volusia & Flagler Counties
213	Fort Myers
215	Sebring
217	Ocala

- 218 St. Lucie County
- 241 Fort Lauderdale
- 249 Pensacola
- 249A General Electric Wind Energy/Energy Rentals
- 250 Seminole County

GEORGIA

- 26 Atlanta
- 26A General Motors
- 26C Ford Motor Company
- 26D Yamaha
- 26E Pratt & Whitney
- 26F Precision Components International, Inc.
- 26G Roper Corporation
- 26H Ricoh Electronics, Inc.
- 26I Inflation Systems, Inc.
- 26J Eastman Kodak Company
- 26K Noramco, Inc.

104 Chatham County (Savannah)

- 104A Merck & Co., Inc. (Albany)
- 104B Wal-Mart
- 104C NuStar Energy L.P.
- 104D Tumi, Inc.
- 144 Brunswick
- 144A E.I. du Pont de Nemours

HAWAII

- 9 Honolulu
- 9A Tesoro Hawaii Corporation
- 9B Kerr Pacific
- 9E Chevron Corp.
- 9F Citizens Communications Company

IDAHO

242 Boundary County

242A Hoku Materials, Inc.

ILLINOIS

- 22 Chicago
- 22B Ford
- 22F Abbott Molecular, Inc.
- 22H BP Pipeline North America
- 22I Citgo Petroleum Corp.
- 22J EXXON Mobil
- 22K Henkel Corporation
- 22M Northrop Grumman Corporation
- 22N Michelin North American Inc.
- 220 Medline Industries, Inc.
- 22P Sony Electronics Inc.

22R Crate & Barrel

- 31 Granite City (St. Louis)
- 31A DaimlerChrysler
- 31B WRB Refining LLC
- 31C Premcor Refining Group Inc.

114 Peoria

- 114A Caterpillar, Inc.
- 114C Mitsubishi Motors Manufacturing of America, Inc.

146A	North American Lighting & Hella Electronics
146C	Fedders North America, Inc. (Effingham)
146D	Marathon Petroleum Company LP
176	Rockford
176A	Milk Specialties
176C	DaimlerChrysler
176D	Nissan Industrial Engine
176E	Nissan Forklift Corporation
176F	Cellulose Products, Inc.
245	Decatur
245A	Archer Daniels Midland
271	
271A	Danisco USA, Inc. Sweeteners Divisions
INDIA	NA
72	Indianapolis
72A	General Motors Corporation
72B	Eli Lilly and Company
72F	DaimlerChrysler Corporation
72G	Daimler Chrysler Corporation
72H	Subaru of Indiana Automotive
72I	Alpine
72J	Endress & Hauser Flowtec AG
72K	Onkyo America, Inc. (Columbus)
72L	Thomson Multimedia, Inc.
72M	Fujitsu Ten Corp. of America (Rushville)
72N	Alfa Laval Distribution, Inc.
720	Tetra Pak Parts Americas, Inc. (Greenwood)
72P	SMC Pneumatics, Inc.
72Q	Rolls-Royce Corporation
72R	Decatur Mold Tool & Engineering
72S	Brightpoint North America L.P.
125	South Bend
125D	Audiovox Specialized Applications
125E	Thor Industries, Inc.
152	Burns Harbor
152B	BP Products North America
170	Clark County (Jeffersonville)
170A	Lexmark International, Inc.
170B	Kremers Urban Pharmaceuticals
177	Evansville
177A	Bristol-Myers Squibb Company
177B	Toyota Motor Manufacturing
177C	Pfizer Inc.
177D 182	Mead Johnson & Co. Ft. Wayne
	•
IOWA	
107	Polk County (Des Moines)
107A	Winnebago Industries, Inc. (Forest City)
107B	SACMI USA, Ltd.
107C	SPAL USA, INC.
133	Quad-Cities, Iowa/Illinois (Davenport/Milan)
	D17 1 10

E.I. du Pont de Nemours and Co.

Lawrence County (Lawrenceville)

Quad-Cities, Iowa/Illinois (Davenport/Milan)

Rockwell Automation

Deere & Company

114D

114E

133

133D

146

133D	Deere & Company

- **Cedar Rapids** 175
- 175A Deere & Company

KANSAS

17 Kansas City

- 17A General Motors
- 17**B** Bayer Health Care Group
- 161 Sedgwick County (Wichita)
- 161A Hospira, Inc.
- 161B Frontier El Dorado Refining Co.
- 161C Hawker Beechcraft Corp.

KENTUCKY

29 Jefferson County (Louisville)

- 29B Ford Motor Company (deactivated)
- 29C General Electric Company
- 29D Lexmark International, Inc. (Lexington)
- 29E Toyota Motor Manufacturing
- 29F Hitachi
- 29G Ascent Power Tech.. Corp.
- 29H **ISP** Chemicals
- 29I NACCO Materials Handling Group, Inc.
- 29J **Reynolds Packaging LLC**
- 29K Dow Corning Corporation
- 47 Boone County, Kentucky (Cincinnati)
- 47A Clarion
- Marathon Petroleum Company LP 47B
- **GE Engine Services Distribution** 47C

LOUISIANA

2 **New Orleans**

- 2CNorthrop Grumman Shipbuilding, Inc.
- 2D Northrop Grumman Shipbuilding, Inc.
- 2E Northrop Grumman Ship Systems
- 2F Northrop Grumman Shipbuilding, Inc.
- 2GTrinity Yachts, Inc.
- 2HChalmette Refining LLC
- 2I ConocoPhillips
- 2J Murphy Oil USA, Inc. (St. Bernard Parish)
- 2K Halliburton Energy Services, Inc.

87 Lake Charles

- 87A **ConocoPhillips**
- 87B CITGO Petroleum Corporation
- 87C Halliburton Energy Services Inc.

124 Gramercy

- 124A Valero Refining
- 124B North American Shipbuilding, Inc.
- 124C Motiva Enterprises
- LOOP LLC 124D
- 124E Marathon Petroleum Company LP
- 124F Motiva Enterprises
- 124G Halter Marine, Inc. (Lockport)
- 124H Bollinger Shipyards, Inc. (Lockport)
- 124I J. Ray McDermott, Inc.
- 124K M-I L.L.C.
- 124L Candies Shipbuilding, LLC
- 124M Baker Hughes, Inc.

124N Excalibar Minerals LLC

145 Shreveport 145A Avaya, Inc.

154 **Baton Rouge**

- 154A Exxon Mobile
- 261 Alexandria

MAINE

58 Bangor

- 179 Madawaska
- Evergreen Trading Co., LLC (formerly Northern 179A Trading Company)
- 186 Waterville
- Auburn 263

MARYLAND

63	Prince George's County (Washington, D.C.)
73	BWI Airport (Baltimore)
73A	Rotorex
73B	Northrop Grumman
73C	IKEA
74	Baltimore
74B	Michelin North America, Inc.
74C	Tulkoff Food Products, Inc.
255	Washington County
MAS	SACHUSETTS
27	Boston
270	Laumanaa Tautila

- 27C Lawrence Textile 27D General Motors 27E Polaroid Corporation (Norwood) Polaroid Corporation (Needham) 27F
- 27H Polaroid Corporation (Waltham)
- 27I Polaroid Corporation (Freetown)
- Polaroid Corporation 27J
- 27K Polaroid Corporation (Cambridge)
- AstraZeneca LP 27L
- **Reebok International** 27M
- New Bedford 28
- 28D Polaroid Corporation
- Acushnet Company 28F
- Holyoke 201
- 201A Hazen Paper Co.
- 201B Mastex Industries, Inc.
- 201C Yankee Candle Corporation

MICHIGAN

Sault Ste. Marie 16 16A Northern Imports, LLC 43 **Battle Creek** Mead Johnson & Co. LLC 43B 43C Abbott 43D Perrigo Co. 43E Pfizer Inc. 70 Detroit Ford Motor Company (Romeo) 70A 70B DaimlerChrysler 70C Ford

- 70D Ford 70E Ford 70F General Motors 70G General Motors 70H DaimlerChrysler 70I Mazda 70J DaimlerChrysler 70K General Motors 70L General Motors 70N DaimlerChrysler 70P DaimlerChrysler 70Q DaimlerChrysler 70R DaimlerChrysler 70S BASF Marathon Petroleum Co. LP 70T 70U Wacker Chemical Corp. 140 Flint 140A General Motors
 - Kent, Ottawa, and Muskegon Counties
- 189
- 189A **Diesel Technology** 189B
- ESCO Co.
- 189C Wolverine World Wide, Inc.
- 210 St. Clair County (Port Huron and Marysville)
- 275 Lansing 275A GM

MINNESOTA

- 51 Duluth
- 51A MAPE USA, Inc.
- **Minneapolis-St. Paul** 119
- 119B Uponor, Inc.
- 119D Foremost Farms USA (formerly Wisconsin Dairies Cooperative) (Preston)
- 119E **Plastic Products**
- 119F Artesyn Technologies (Inc.)
- SICK, Inc. 119G
- 259 **Koochiching County**
- 259A Arctic Cat, Inc.

MISSISSIPPI

- 92 **Harrison County**
- 92A Trinity Marine.
- 92B Northrop Grumman Shipbuilding, Inc.
- 92C Northrop Grumman Shipbuilding, Inc.

92D Chevron Corp.

- Vicksburg/Jackson 158
- Alliant Aerospace 158C
- Nissan North America 158D
- 158E Ergon Refining, Inc.
- 158F Max Home, LLC
- Southaven 262

MISSOURI

- 15 Kansas Citv
- 15A Ford
- 15C Yulshin USA Ltd.
- 15D **Bayer** Corporation
- Kawasaki Motors Manufacturing 15E

15G	Pfizer, Inc.
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Midwest Quality Gloves, Inc. 15H

102 St. Louis

- 102B General Motors
- Florsheim Shoe Co. 102C
- 102D Bayer Cropscience LP

225 Springfield

MONTANA

- 88 **Great Falls**
- **Toole County (Sweetgrass area)** 187
- **Butte-Silver Bow** 274

NEBRASKA

19	Omaha	

- 19A Syngenta Crop Protection
- 59 Lincoln 59A Kawasaki Motors Manufacturing Corp., U.S.A. 59B CNH America, LLC

NEVADA

89 Clark County (Las Vegas)

126 Sparks

- 126A Porsche Cars North America
- 126B Taiyo America

NEW HAMPSHIRE

81	Portsmou	th
01	I of the	UII

81A	Nashua
81C	CE Nuclear Power I

81C	CE Nuclear Power LLC, Westinghouse
	Electric Co.
81D	Milipore Corp.

NEW JERSEY

- 44 **Morris County (Mount Olive)**
- 44B International Flavors & Fragrances, Inc.
- 44E L'Oreal USA, Inc.

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44F
         Tiffanv & Co.
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Newark/Elizabeth
49
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- 49B General Motors 49C Bristol-Myers Squibb
- 49D Merck
- 49E ConocoPhillips
- 49F Chevron Corp.
- 49G Hewlett-Packard
- 49H Firmenich
- 49I AZ Electronic Materials USA Corp.
- 49J Movado Group
- 49K In Mocean Group, LLC
- 49L The Swatch Group(U.S.) Inc.
- LVMH Watch and Jewelry USA, Inc. 49M

Salem/Millville 142

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- Paulsboro Refining Co. LLC 142A
- 142B NuStar Energy L.P.
- 142C Sonoco, Inc. (R &M)
- 200 **Mercer County (West Trenton)**
- Conair Corporation (East Windsor) 200A
- Lakewood, New Jersey 235

NEW MEXICO

110 Albuquerque

- Catalent Pharma Solutions, LLC 110A
- 110B Louisiana Energy Services, LLC
- 197 Dona Ana County (Las Cruces area)

NEW YORK

- 1 **New York City**
- Pfizer. Inc. 1A
- **Bulova** Corporation 1B
- 23 **Buffalo**
- 23C Buffalo China, Inc.
- 34 Niagara County (Niagara Falls)
- 37 **Orange County (New York)**
- 37A General Motors
- 37B Bally, Inc.
- Schott Lthotec USA Corp. 37C
- 52 Suffolk County (New York)
- 52A Festo Corporation
- 54 **Clinton County (Champlain-Rouses Point)**
- 90 **Onondaga County (Syracuse)**
- Smith-Corona 90A
- 109 Watertown
- 109A New York Air Brake Company
- J.F.K. International Airport 111
- 118 Ogdensburg
- Albany 121
- 121A AMRI-Rensselear. Inc.
- 121C MPM Silicones, LLC
- 141 Monroe County (Rochester)
- 141A Eastman Kodak Company
- Xerox Corporation (Webster) 141B
- **Gleason** Corporation 141D
- 172 **Oneida County (Utica)**
- 172A Oneida Ltd. (Sherrill & Oneida)

NORTH CAROLINA

- **Mecklenburg County (Charlotte)** 57
- 57A International Business Machines (IBM)
- 57B Volvo Construction Equipment
- 57C DNP IMS America Corp.
- Wilmington 66
- 66B Deere-Hitachi

67 **Morehead City**

- 93 **Raleigh/Durham**
- 93A Mallinckrodt Medical, Inc.
- 93B International Business Machines(IBM)
- 93C Merck

214A

214B

230A

230

- 93D R.G. Barry Corporation (Goldsboro)
- 93E Lucent Technologies, Inc. (Whitsett)

Consolidated Diesel

Piedmont Triad Area

United Chemi-Con

93G **Revlon Consumer Products Corporation**

Nacco Materials Handling Group, Inc.

November 28, 2012

- Merck & Co., Inc. 93H
- 214 Lenoir County

230B Unifi, Inc.

- 230C Banner Pharmacaps, Inc.
- Klaussner Home Furnishings 230D

NORTH DAKOTA

103 **Grand Forks**

Imation Corp. (Wahpeton) 103A 267 Fargo

OHIO

8	Toledo		
8A	Jeep		
8B	DaimlerChrysler		
8C	DaimlerChrysler		
8E	Giant Products		
8F	BP-Husky Refining, LLC		
8G	Lima Refining Company LLC		
8H	Toledo Refining Company LLC		
40	Cleveland		
40A	Ford		
40B	General Motors		
40C	Ford		
40D	Lincoln Electric Company		
40E	Mr. Coffee (Glenwillow)		
40G	Ben Venue Laboratories, Inc. (Bedford)		
40H	Motch Corporation		
46	Cincinnati		
46A	General Electric Aircraft Engines		
46B	Honda		
46D	Honda		
46E	Nine West Distribution Corporation		
100	Dayton		
100A	GM		
100B	Delphi Automotive Systems		
100C	Behr Dayton Thermal Products, LLC		
100D	Thor Industries, Inc.		
101	Clinton County (Dayton)		
138	Franklin County (Columbus)		
138G	Abercrombie & Fitch		
151	Findlay		
151A	Cooper Tire		
181	Akron-Canton		
181A	Marathon Petroleum Company LP		
264	Washington County		
270	Lawrence County		
OKLA	НОМА		
53	Rogers County (Tulsa)		
53B	TEPPCP Crude Pipeline LP		
106	Oklahoma City		
106A	General Motors		
106C	Imation Enterprises Corp. (Weatherford)		
106D	Xerox Corporation		
106E	ConocoPhillips		
164	Muskogee		
227	Durant		
227A	Valero Refining Company		

OREGON

45 Portland 45A Beall Pipe

- 45C Alcatel Submarine Networks
- 45E Tofle U.S.A., Inc. (Tualatin)
- 45F Epson Portland, Inc.
- Coos County, (Coos Bay) 132
- Klamath County, (Klamath Falls) 184
- 206 Medford-Jackson County
- Carestream Health, Inc. 206A

PENNSYLVANIA

- Pittston (Wilkes-Barre/Scranton) 24
- Olivetti Corporation (closed) 24A
- Cherokee Pharmaceuticals, LLC 24B
- 33 Pittsburgh
- 33D Mitsubishi Electric Power Products, Inc.
- 33E **DNP IMS America Corporation**
- Philadelphia 35
- 35B Merck
- 35C Sun Company
- ConocoPhillips 35D
- Aker Philadelphia Shipyard 35E
- 147 Reading
- 147A C&J Clark America
- 147B Souriau USA
- 247 Erie
- 254 **Jefferson County**
- **Counties of Lehigh and Northampton** 272

PUERTO RICO

- 7 Mayaguez
- 7B CORCO
- 7C **Bristol-Myers Squibb**
- **Bristol-Myers Squibb** 7D
- E.I. duPont de Nemours & Co. 7E
- 7F CPC/CPR
- 7G Schering-Plough Products
- 7HOrtho Biologics, LLC
- 7I Abbott Pharmaceuticals PR LTD./Abbott Diagnostics International Ltd.
- 7J Bristol Myers Squibb Holdings Pharma, Ltd.
- 7K Lilly del Caribe, Inc.
- 7L Patheon Puerto Rico, Inc.
- 7M Amgen Manufacturing Limited

61 San Juan

- 61A Searle & Company
- Pfizer Pharmaceuticals LLC 61B
- SB Pharmco Puerto Rico 61C
- 61D MSD International GmbH
- MSD International GmbH 61E
- 61H Baxter Healthcare
- Buckeye Caribbean Terminals, Inc. 61I
- 61J PepsiCo
- Pfizer Pharmaceuticals 61K
- 163 Ponce

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RHODE ISLAND

105 Providence & North Kingstown

SOUTH CAROLINA

21	Dorchester County
21A	Porsche
21C	Lanxess, Inc.
21D	William Powell Company dba Sta

- 21D William Powell Company dba Starflo Corp.
- 21E Luigi Bormioli Corp.

38 Spartanburg County

- 38A BMW Manufacturing
 38B Borg Warner Automotive Powertrain Systems Corp.
 38C FUJIFILM Manufacturing USA
 38D Faurecia Interior Systems
 38E Black & Decker Corp.
- 38F Benteler Automotive Corp.
- 38G Kravet, Inc.
- 38HAdidas America, Inc.
- 38I Cornell Dubilier Marketing, Inc.
- 127 West Columbia
- 127A AUTECS, Inc. (Anderson) (deactivated)127B JBE, Inc

SOUTH DAKOTA

220 Sioux Falls

TENNESSEE

77	Memphis		
77A	Sharp Manufacturing Company of America		
77B	Brother Industries (U.S.A.) Inc. (Bartlett)		
77C	Komatsu America		
77D	Black & Decker Corporation		
77E	Cummins, Inc.		
78	Nashville		
78A	Nissan		
78E	Saturn		
78G	Columbia Specialties, Inc. (Birmingham)		
78H	Sanford LP		
134	Chattanooga		
148	Knoxville		
148A	GlaxoSmithKline		
148B	Cornell Doubilier Electronics Inc.		
204	Tri-City Area, Tennessee/Virginia (Blountville,		
	Johnson City, Kingsport, Bristol, TN, and		
	Bristol, VA)		
204A	Siemens Industrial		
223	Memphis		
TEXA	S		

- 12 McAllen
- 36 Galveston
- 36A Deepsea Flexibles
- 36B M-I L.L.C.
- 39 Dallas/Ft. Worth
- 39B General Motors
- 39C Sanden International (U.S.A.), Inc. (Wylie)
- 39E Fossil Partners L.P. (Richardson)
- 39F Zale Corporation

39G	Exel Global Logistics, Inc.
39H	American Eurocopter LLC
39I	Turbomeca USA
39K	Dal-Tile Corporation
62	Brownsville
68	El Paso
80	San Antonio
80A	Bausch & Lomb, Inc.
80B	Colin Medical Instruments Corporation
80C	Friedrich Air Conditioning Company
80D	R.G. Barry Corporation (San Angelo)
84	Harris County (Houston)
84C	DuPont
84E	Gulf Coast Maritime
84F	Valero Refining
84H	Shaffer, Inc. (Harris County)
84I	Tuboscope Vetco International, Inc.
84J	Shell Oil Company (Harris County)
84K	Dril-Quip, Inc. (Houston)
84L	Tadiran Microwave Networks
84M	Hydril USA Manufacturing LLC
84N	Passadena Refining System, Inc.
840	EXXON Mobil
840 84P	
	Houston Refining LP
84Q 84R	Equistar Chemicals
	Michelin North America, Inc.
84S	Academy Sport & Outdoors
94 05	Laredo Store County
95	Starr County
95 96	Starr County Eagle Pass
95 96 113	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth)
95 96 113 115	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont
95 96 113 115 115A	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation
95 96 113 115 115A 115B	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont EXXON Mobil
95 96 113 115 115A 115B 116	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur
95 96 113 115 115A 115B 116 116A	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises
95 96 113 115 115A 115B 116 116A 116B	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA
95 96 113 115 115A 115B 116 116A 116B 116C	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group
95 96 113 115 115A 115B 116 116A 116B	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum
95 96 113 115 115A 115B 116 116A 116B 116C 116D	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve
95 96 113 115 115A 115B 116 116A 116B 116C 116D 117	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange
95 96 113 115 115A 115B 116 116A 116B 116C 116D 117 122	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi
95 96 113 115 115A 115B 116 116A 116B 116C 116D 117 122 122C	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi BTB Refining, LLC
95 96 113 115 115A 115B 116 116A 116B 116C 116D 117 122 122C 122D	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi BTB Refining, LLC Gulf Marine Fabricators
95 96 113 115 115 115 116 116 116 116 116 117 122 122 C 122 D 122 E	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi BTB Refining, LLC Gulf Marine Fabricators Bay Ltd.
95 96 113 115 115 115 116 116 116 116 116 116 117 122 122 C 122 D 122 E 122 H	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi BTB Refining, LLC Gulf Marine Fabricators Bay Ltd. TOR Minerals Int'1
95 96 113 115 115A 115B 116 116A 116B 116C 116D 117 122 122C 122D 122E 122H 122I	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi BTB Refining, LLC Gulf Marine Fabricators Bay Ltd. TOR Minerals Int'1 CITGO Refining & Chemicals Company LP
95 96 113 115 115A 115B 116 116A 116B 116C 116D 117 122 122C 122D 122E 122H 122I 122J	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi BTB Refining, LLC Gulf Marine Fabricators Bay Ltd. TOR Minerals Int'l CITGO Refining & Chemicals Company LP Valero Refining Company-Texas
95 96 113 115 115 115 116 116 116 116 116 117 122 122C 122D 122E 122H 122I 122X	Starr County Eagle Pass Ellis County (Dallas/Ft. Worth) Beaumont BASF Corporation EXXON Mobil Port Arthur Motiva Enterprises Total Petrochemicals USA Premcor Refining Group U.S. Department of Energy Strategic Petroleum Reserve Orange Corpus Christi BTB Refining, LLC Gulf Marine Fabricators Bay Ltd. TOR Minerals Int'l CITGO Refining & Chemicals Company LP Valero Refining Company-Texas Sherwin Alumina, LLC
95 96 113 115 115A 115B 116 116A 116B 116C 116D 117 122 122C 122D 122E 122H 122I 122J	Starr CountyEagle PassEllis County (Dallas/Ft. Worth)BeaumontBASF CorporationEXXON MobilPort ArthurMotiva EnterprisesTotal Petrochemicals USAPremcor Refining GroupU.S. Department of Energy Strategic Petroleum ReserveOrangeCorpus ChristiBTB Refining, LLC Gulf Marine Fabricators Bay Ltd.TOR Minerals Int'1 CITGO Refining & Chemicals Company LP Valero Refining Company-Texas Sherwin Alumina, LLCFlint Hills Resources LP

- 122N Equistar Chemicals LP (Nueces County)
- 1220 International Resistive Company
- 122P Kiewit Offshore Services
- 122Q Baker Hughes, Inc.
- 122R Halliburton Energy Services, Inc.
- 149 Freeport

149A	BASF Corporation			
149B	DSM Nutritional Products, Inc.			
149C	ConocoPhillips			
149D	Seaway Crude Pipeline			
149E	BP Products North America			
149F	Equistar Chemicals			
149G	Dow Chemical Company			
150	El Paso			
155	Calhoun/Victoria Counties			
155C	Alcoa			
156	Weslaco			
165	Midland			
165A	WRB Refining LLC			
168	Dallas-Fort Worth			
168A	B&F Systems			
168B	Ultrak			
171	Liberty County (Cleveland)			
183	Austin			
183A	Dell Computer Corporation			
183B	Samsung Austin Semiconductor, LLC			
196	Fort Worth			
199	Texas City			
199A	BP Products North America			
199B	Marathon Petroleum Company LP			
199C	Valero Refining			
199D	Seaway Crude Pipeline Company			
199E	ISP Technologies			
234	Gregg County			
234A	Eubank Manufacturing Enterprises, Inc			
234B	Letourneau, Inc.			
	Waco			
252				
	Bowie County			
	Lubbock			
265	Conroe(Montgomery County)			
265A	E ,			
265B				
265C				
269	Athens			
UTAH				
30				
VEDM	VERMONT			
55 Burlington				
-1-1	1741 H12W11			

- 55 Burington 55A Pedigree
- 55B PBM Nutritionals, LLC
- 268 Brattleboro

VIRGINIA

Suffolk (Norfolk-Newport News)
 Newport News Shipbuilding

- 20C Western Refining Yorktown, Inc.
- 20D Canon Virginia
- 20E STIHL Incorporated
- 137 Washington Dulles International Airport
- **185** Culpeper County (Culpeper)
- 185C Merck

207	Richmond
207B	Hewlett-Packard Company
207C	A. Wimpfheimer & Bro., Inc.
238	Dublin (Pulaski County)

238A VF Corp.

WASHINGTON

- 5 Seattle
- 85 Everett
- 86 Tacoma
- 86A Tacoma Boatbuilding
- 86D Tesoro Refining & Marketing Co.
- 86E Panasonic Shikoku Electronics
- 120 Cowlitz County (Longview)
- 120A Shin-Etsu Handotai America, Inc.
- 128 Whatcom County
- 129 Bellingham
- 129A BP West Coast Products LLC
- 130 Blaine
- 131 Sumas
- 173 Grays Harbor County
- 173A Lamb-Grays Harbor Company (Hoquiam)
- 203 Moses Lake
- 203A TK Holding Inc.
- 203B REC Silicon
- 212 Tacoma, Washington
- 216 Olympia
- 224 Spokane

WEST VIRGINIA

- 229 Charleston
- 229A Toyota Motor Manufacturing
- E.I. du Pont de Nemours & Co.
- 240 Martinsburg (Berkeley County)

WISCONSIN

- 41 Milwaukee
- 41A AMC
- 41C General Motors
- 41E Bay Shipbuilding
- 41H Mercury Marine
- 41I CNH America, LLC

167 Brown County (Green Bay)

- 167A Robin Manufacturing U.S.A., Inc. (Hudson)
- 167B Polaris Industries, Inc. (Osceola)
- 167D Marinette Marine Corporation
- 266 Dane County

WYOMING

157 Casper

List 6 – U.S. Port of Exit Codes

Port	Code
Aberdeen - Hoquiam, WA	3003
Addison Airport, Dallas, TX	5584
Aguadilla, PR	4901
Air Cargo Handling Services Inc.	2773
Air Cargo Handling Services, San Francisco, CA	2871
Air France (Mach Plus), JFK Int'l Airport, NY	4774
Airborne Express @ SEATAC, WA	3074
Akron, OH	4112
Alameda, CA	2813
Albany, NY	1002
Albuquerque, NM	2407
Alcan, AK	3104
Alexandria, VA	5402
Alexandria Bay, NY	0708
Algonac, MI	3814
Alitalia (AliExpress)	4777
Allentown (Lehigh Valley International airport), PA	1119
Allentown-Bethlehem, PA	1181
Alpena, MI	3843
Amarillo, TX	5502
Ambrose, ND	3410
Anacortes, WA	3010
Anchorage, AK	3126
Andrade, CA	2502
Annapolis, MD	1301
Antler, ND	3413
Arapahoe County Public Airport, NJ	3384
Arkansas Aeroplex, Blythville, AR	2083
Ashland, WI	3511
Ashtabula/ Conneaut, OH	4122
Astoria, OR	2901
Atlanta, GA	1704
Atlantic City User Fee Airport, NJ	1182
Austin, TX	5506
Avion Brokers @ SEATAC, WA	3072
Avondale, LA	2012
Baltimore, MD	1303
Bangor, ME	0102
Bar Harbor, ME	0112
Bath, ME	0111
Baton Rouge, LA	2004
Battle Creek, MI	3805
Baudette, MN	3424
Beaumont, TX	2104
Beaufort-Morehead City, NC	1511
Beecher Falls, VT	0206
Belfast, ME	0132
Bellingham, WA	3005
Binghamton Regional Airport, NY	0981
Birmingham, AL	1904
Blaine, WA	3004
Bluegrass Airport, Lexington, KY	4184
Boca Grande, FL	1807
Boise, ID	2907

Boston, MA	0401
Boundary, WA	3015
Bridgeport, CT	0410
Bridgewater, ME	0127
Brownsville - Cameron, TX	2301
Brunswick, GA	1701
Buffalo – Niagara Falls, NY	0901
Burlington Air Express, OH	4192
Burlington, VT	0207
Butte, MT	3305
BWI Airport	1305
Calais, ME	0115
Calexico – East, CA	2507
Cambridge, MD	1302
Camden, NJ	1107
Cape Vincent, NY	0706
Capital Region International Airport, Lansing, MI	3883
Capitan, CA	2715
Carbury, ND	3421
Carquinez Strait, CA	2830
Champlain – Rouses Point, NY	0712
Charleston, SC	1601
Charlestown, WV	1409
Charlotte Amalie, VI	5101
Charlotte, NC	1512
	2008
Chattanooga, TN Chester, PA	1102
Chicago, IL Christiansted, VI	3901 5104
Cincinnati – Lawrenceburg, OH	4102
Clayton NY Claysland OL	0714
Cleveland, OH	4101
Columbia, SC Columbia Sacha Disara OD	1604
Columbia Snake River, OR	2904
Columbus, NM	2406
Columbus, OH	4103
Coos Bay, OR	2903
Coral Bay, VI	5103
Corpus Christi, TX	5312
Crisfield, MD	1304
Crockett, CA	2815
Cruz Bay, VI	5102
Calexico CA	2503
Dallas – Fort Worth, TX	5501
Dallas Love Field User Fee Airport, Dallas, TX	5588
Dalton Cache, AK	3106
Danville, WASH.	3012
Davenport, IA	3908
Dayton, OH	4104
Daytona Beach Airport, FL	1884
Decatur User Fee Airport, Decatur, IL	3985
Del Bonita, MT	3322
Del Rio, TX	2302
Denver, CO	3307
Derby Line, VT	0209
Des Moines, IA	3513
Destrehan, LA	2009

Detour City, MI	3819	Front Royal, VA
Detroit, MI	3801	Frontier, WA
Detroit Metropolitan Airport, MI	3807	Galveston, TX
DHL Airways, NY	4772	Gary, IN
DHL Worldwide Express, WA	3073	Gateway Freight Services Inc., CA
DHL Worldwide Express, San Francisco, CA	2870	Georgetown, SC
DHL, Cincinnati, OH	4197	Gloucester City, NJ
DHL-HUB Riverside, CA	2792	Gloucester, MA
DHL, Los Angeles, CA	2770	Good Hope, LA
DHL, Miami, FL	5296	Gramercy, LA
Douglas, AZ	2601	Grand Forks, ND
Duluth, MN	3510	Grand Haven, MI
Dunseith, ND	3422	Grand Portage, MN
Dupage Airport, IL	3984	Grand Rapids, MI
Durham, NC	1503	Grant County Airport, WA
Dworkin/Cosell Courier, JFK Int'l Airport, NY	4775	Great Falls, MT
Eagle County Regional Airport	3385	Greater Rockford Airport, Rockford, IL
Eagle Pass, TX	2303	Green Bay, WI
East Chicago, IN	3904	Greenville, MS
Eastport, ID	3302	Greenville-Spartanburg, SC
Eastport, ME	0103	Guanica, PR
Edinburg User Fee Airport, TX	2381	Guayanilla, PR
El Paso, TX	2402	Gulfport, MS
Emery World Courier, Dayton, OH	4195	Hannah, ND
MICOM	4773	Hansboro, ND
Erie, PA	4106	Harrisburg, PA
Escanaba, MI	3808	Hartford, CT
Eureka, CA	2802	Highgate Springs-Alburg, VT
Everett, WA	3006	Hildago, TX
Fabens, TX	2404	Hilo, HI
Fairbanks, AK	3111	Honolulu Int'l. Airport, HI
Fairport, OH	4111	Honolulu Airport
Fajardo, PR	4904	Honolulu, HI
	4904 0407	
Fall River, MA		Hopewell, VA
Fargo, ND	3411	Houlton, ME
Federal Express, Anchorage, AK	3195	Houston Intercontl, TX
Federal Express, Memphis, TN	2095	Houston, TX
Federal Express, Oakland, CA	2895	Hulman Regional Airport, IN
Fedex ECCF, NJ	4671	Humacao, PR
Federal Express Indianapolis, IN	4198	Huntsville, AL
Federal Express Corp.	4770	Huron, OH
Federal Express Courier HUB Miami, FL	5297	IBC Courier HUB, FL
Fernandina, FL	1805	IBC Pacific, Burlingame, CA
Ferry, WA	3013	IBC Pacific, CA
Ferrysburg, MI	3844	Indianapolis IN
Fort Fairfield, ME	0107	International Falls-Ranier, MN
Fort Kent, ME	0110	International Courier Assoc, LA
Fort Lauderdale-Hollywood Int'l Airport, FL	5210	JFK International Airport, NY
Fort Meyers, FL	1822	Jackman, ME
Fort Pierce, FL	5205	Jacksonville, FL
Fort Wayne Airport, IN	4183	Jobos, PR
Fort Worth Alliance, TX	5583	Jonesport, ME
Fortuna, ND	3417	Juneau, AK
Frederiksted, VI	5105	Kahului, HI
Freeport, TX	5311	Kalama, WA
Fresno, CA	2803	Kalispell Airport, MT
Friday Harbour, WA	3014	Kansas City, MO
	501+	1xuiibub City, 1410

Kenmore Air Harbor, WA	3018	Muskegon, MI	3815
Ketchikan, AK	3102	Myrtle Beach Int'l Airport, Myrtle Beach, SC	1681
Key West, FL	5202	Naco, AZ	2603
Knoxville, TN	2016	Naples Municipal User Fee Airport, FL	1880
Kona, HI	3206	Nashville, TN	2007
L.G. Hanscom Field, MA	0481	Natrona County Int'l Airport	3382
Lake Charles, LA	2017	Nawiliwili, Port Allen, HI	3204
Lancaster, MN	3430	Neah Bay, WA	3027
Laredo, TX	2304	Nech, ND	3404
Las Vegas, NV	2722	New Bedford, MA	0405
Laurier, WA	3016	New Haven, CT	0412
Lawrence, MA	0416	New London, CT	0413
Lebanon Airport, NH	0181	New Orleans, LA	2002
Leesburg Regional Airport, FL	1887	New River Valley Airport, Dublin, VA	1412
Limestone, ME	0118	New York, NY	1001
Little Rock, N. Little Rock, AR	2003	Newark, NJ	4601
Logan Airport, Boston, MA	0417	Newport News, VA	1402
Long Beach, CA	2709	Newport, OR	2902
Longview, WA	2905	Newport, RI	0501
Lorain, OH	4121	Nighthawk, WA	3011
Los Angeles, CA	2791	Nogales, AZ	2604
Los Angeles, CA	2704	Noonan, ND	3420
Los Angeles Int'l Airport, CA	2720	Norfolk, VA	1401
Louisville, KY.	4115	Northgate, ND	3406
Lubbock, TX	5503	Norton, VT	0211
Lukeville, AZ	2602	Noyes, MN	3402
Lynden, WA	3023	NYACC, Jamaica, NY	4771
Mackinac Island, MI	3820	Oakland, CA	2811
Madawaska, ME	0109	Oakland Pontiac Airport, Detroit, MI	3881
Maida, ND	3416	Ocala Regional Airport, FL	1886
Manchester User Fee Airport, Manchester, NH	0182	Ogdensburg, NY	0701
Manitowoc, WI	3706	Oklahoma City, OK	5504
Marinette, WI	3702	Olympia, WA	3026
Marquette, MI	3809	Omaha, NE	3512
Martinez, CA	2820	Ontario Int'l Airport, CA	2721
Massena, NY	0704	Opheim, MT	3317
Mayagues, PR	4907	Orange, TX	2103
Meadows Field Airport, CA	2786	Orlando, FL	1808
Medford-Jackson County Airport, Medford, OR	2982	Orlando Executive Airport, FL	1888
Melbourne Regional Airport, FL	1885	Orlando-Sanford Airport, FL	1809
Mellville, RI	0503	Oroville, WA	3019
Memphis, TN	2006	Oswego, NY	0904
Metaline Falls, WA	3025	Otay Mesa Station, CA	2506
Miami Int'l Airport, Cargo Facilities Service Inc., FL	5272	Owensboro-Evansville, KY	4116
Miami Int'l Airport, FL	5206	Pal-Waukee Municipal Airport, IL	3983
Miami, FL	5201	Palm Springs Regional Airport, CA	2781
Midamerican Airport, IL	4581	Panama City, FL	1818
Midland International Airport, Midland, TX	5582	Pascagoula, MS	1903
Milwaukee, WI	3701	Paulsboro, NJ	1105
Minneapolis-St. Paul, MN	3501	Pembina, ND	3401
Minot Airport, ND	3434	Pensacola, FL	1819
Mobile, AL	1901	Peoria, IL	3902
Monterey, CA	2805	Perth Amboy, NJ	4602
Morgan City, LA	2001	Petersburg, AK	3112
Morgan, MT	3319	Philadelphia Int'l Airport, PA	1108
Morristown Airport, Newark, NJ	4681	Philadelphia, PA	1101
Morro, CA	2719	Phoenix, AZ	2605

Piegan, MT	3316	San Pablo Bay, CA
Pinecreek, MN	3425	San Ysidro, CA
Pittsburgh, PA	1104	Sand Point, AK
Plymouth, MA	0406	Santa Teresa Airport, NM
Point Roberts, WA	3017	Santa Teresa, NM
Ponce, PR	4908	Sarasota-Bradenton Airport, FL
Port Angeles, WA	3007	Sarles, ND
Port Arthur, TX	2101	Sasabe, AZ
Port Canaveral, FL	1816	Sault Ste. Marie, MI
Port Hueneme, CA	2713	Savannah, GA
Port Huron, MI	3802	Scobey, MT
Port Lavaca, TX	5313	Scorey, MT Searsport, ME
Port Manatee, FL	1821	Seattle, WA
Port Sulphur, LA	2005	Seattle-Tacoma Int'l Airport, WA
Port Townsend, WA	3008	Segundo, CA
Portal, ND	3403	Selby, CA
Porthill, ID	3308	Sheboygan, WI
Portland Int'l Airport, OR	2910	Sherwood, ND
Portland, ME	0101	Shreveport-Bossier City, LA
Portsmouth, NH	0101	Sineveport-Bossier City, LA Sioux Falls, SD
Presidio, TX	2403	Sitka, AK
Presque Isle, MI	3842	Shka, AK Skagway, AK
Progresso, TX	2309	Sodus Point, NY
Providence, RI	0502	Spirit of St. Louis Airport, MO
Provincence, Ki Provincetown, MA	0302 0409	
Port Everglades, FL	5203	Spokane, WA
-	3203	Springfield, MA
Racine, WI	3301	Springfield, MO
Raymond, MT Redwood City, CA	2821	St. Albans, VT
Reidsville, NC	1506	St. John, ND St. Joseph MO
Reno, NV	2833	St. Joseph, MO St. Louis, MO
	0203	St. Petersburg, FL
Richford, VT Richmond, CA	2812	St. Rose, LA
Richmond-Petersburgh, VA	1404	Stockton, CA
Rio Grande City, TX	2307	Sugar Land Regional Airport, TX
Rochester User Fee Airport, MN	3581	Sugar Land Regional Anjoh, 1X Suisan Bay, CA
Rochester, NY	0903	Sunsan Bay, CA Sumas, WA
Rockland, ME	0121	Sweetgrass, MT
Rogers City, MI	3818	Sweetgrass, W1 Swift Sure Courier Services Limited, NY
Roma, TX	2310	Swirt Sure Courier Services Ennied, NT Swissair (Skyracer), JFK Int'l Airport, NY
Roosville, MT	3318	Syracuse, NY
Roseau, MN	3426	Tacoma, WA
Sabine, TX	2102	Tampa, FL
Sacramento Int'l Airport, CA	2835	Tecate, CA
Saginaw/Bay City, Flint, MI	3804	Texas City, TX
Salem, MA	0408	TNT Express Consignment, TX
Salt Lake City, UT	3303	TNT Express Worldwide, LAX, CA
San Antonio, TX	5507	TNT Skypak, Buffalo, NY
San Antonio, TX San Bernadino Int'l Airport, Los Angeles, CA	2782	TNT Skypak, JFK Int'l Airport, NY
San Diego, CA	2501	TNT Skypak, San Francisco, CA
San Francisco, CA	2809	Toledo, OH
San Francisco, CA San Francisco Int'l Airport, CA	2809	Trenton/ Mercer County User Fee Airport, NJ
San Joaquin River, CA	2801 2828	Tri-City User Fee Airport, Bountville,TN
San Jose Int'l Airport, San Fransisco, CA	2828 2834	Trout River, NY
San Juan Int'l Airport, PR	2834 4913	Tucson, AZ
San Juan Int i Anport, PK San Juan, PR	4915	Tulsa, OK
San Luis, AZ	4909 2608	Turner, MT
Sui Luis, ML	2000	1 011101, 1111

UPS	4670	Walhalla, ND	3407
UPS Courier Hub, Miami, FL	5295	Warroad, MN	3423
UPS Courier Hub, Philadelphia, PA	1195	Washington, DC	5401
UPS Courier Hub, Seattle, WA	3095	Waukegan Airport, Waukegan, IL	3981
UPS, Miami Int'l Airport, FL	5273	West Palm Beach, FL	5204
UPS, Anchorage, AK	3196	Westhope, ND	3419
UPS, Honolulu, HI	3295	Whitetail, MT	3312
UPS, Louisville, KY	4196	Whitlash, MT	3321
UPS, Newark, NJ	1069	Wichita, KS	4504
UPS, Ontario, CA	2795	Wildhorse, MT	3323
UPS, Seattle, WA	3071	Williston Airport, ND	3433
Utica, NY	0907	Willow Creek, MT	3325
Valdez, AK	3107	Willow Run Airport, MI	3882
Valley International Airport, TX	2383	Wilmington, DE	1103
Van Buren, ME	0108	Wilmington, NC	1501
Vanceboro, ME	0105	Winston-Salem, NC	1502
Vancouver, WA	2908	Wilkes-Barre/ Scranton, PA	1106
Ventura, CA	2712	Worchester, MA	0403
Vicksburg, MS (including Jackson Municipal		Wrangell,	3105
Airport)	2015	Yakima Air Terminal, Yakima, WA	3081
Virgin Atlantic Cargo, CA	2774		

List 7 – Excise Tax Exemption Codes

Code Explanation

Customs Heading Numbers

- 85 Goods listed in tariff item No. 9804.30.00 in the *Customs Tariff*.
- 86 Goods enumerated in *Customs Tariff* items listed in Section 1 of Part VII of Schedule III to the *Excise Tax Act*.

Educational, Technical, Cultural, Religious, and Litterary

87 Goods, other than spirits and wines, manufactured or produced more than one hundred years prior to the date of their importation or sale, according to section 13 of Part III of Schedule III to the *Excise Tax Act*.

Taxable Goods Under Licence

- 88 Raw materials and partly manufactured goods imported by a licensed manufacturer for further manufacture by him or on his behalf. New motor vehicles designed for highway use, including parts and equipment for installation thereon – "E" licence.
- 89 Goods imported by a licensed wholesaler or a duty-free sales outlet for resale "W" licence.

Taxable Goods Exempt Conditionally Upon End-use

- 90 All other conditionally exempt goods; articles and materials for use exclusively in the manufacture of conditionally tax exempt goods.
- 91 Ships' stores imported by owners, or their authorized agents, of the classes of ships or marine vessels and aircraft listed in Customs Memorandum D4-2-1, *Ships' Stores Regulations*.
- 92 Goods for placement as exhibits and not for sale in public museums, libraries, universities, colleges, or schools as outlined in Section 12 of Part III of Schedule III to the *Excise Tax Act*.
- 93 Diesel fuel for use in the generation of electricity, except where the electricity so generated is used primarily in the operation of a vehicle, as outlined in paragraph 23(8)(*c*) of the *Excise Tax Act*.

- 94 Other imported goods covered by an Order in Council authorizing the remission of the excise tax paid or payable thereon.
- 95 Imported goods qualifying under other exemptions provided for or changed by impending law, excise policy or regulation, predicated on a budget announcement; prior approval must be obtained from the CRA before this code may be used.

Taxable Goods Qualifying for Excise Tax Exemption When Imported by Certain Institutions and Others, for Their Own Use and Not for Resale, as Specified in the *Excise Tax Act*

96 Goods imported by provincial governments other than those for which there is in force, at the time of their importation, a reciprocal taxation agreement.

Note: Only the provincial governments of Alberta and New Brunswick are allowed excise tax exemption. The other provincial governments have negotiated reciprocal taxation agreements.

- 97 Goods imported by diplomats (accredited representative as per Article 34 of the Convention set out in Schedule I to the *Foreign Missions and International Organizations Act* or Article 49 of the Convention set out in Schedule II to that Act).
 - tobacco products Schedule II to the Excise Tax Act
 - wine Section 28.1 of the Excise Tax Act

- goods outlined in Section 6 and Section 7 of Schedule I as per paragraph 10(c) and paragraphs 8(b)and 8(c) of Schedule I to the *Excise Tax Act* (automobiles, station wagons and vans, and air conditioners thereof)

99 Goods imported by municipalities which are exempted by paragraph 8(*a*) of Schedule I to the *Excise Tax Act* (air conditioners for permanent installation or permanently installed in an ambulance or hearse). In addition, goods exempted by paragraphs 10(*a*) and (*b*) of Schedule I to the *Excise Tax Act* (automobiles, station wagons and vans sold under conditions that qualify the sale as a zero-rated supply for the purpose of Part IX of the Act or imported for police or fire-fighting services).

APPENDIX I

BAR CODE SPECIFICATIONS

Bar Code Specifications Applicable to all Customs Bar Code Labels

1. Bar Code Symbologies

Either of the following bar code symbologies may be selected:

(*a*) standard code 3 of 9, as defined in the AIM document USS-39 (USD-3), (AIM is the Automatic Identification Manufacturers, Inc.). Use of the optional code 3 of 9 Modulo 43 checksum is not acceptable. Code 3 of 9 bar code symbols may be printed with either a 2:1 or 3:1 wide to narrow bar width ratio, subject to meeting requirements in paragraph 15 of this appendix; or

(b) Code 128 is defined in AIM document USS-128 (USD-6). A Modulo 103 checksum digit is a mandatory part of code 128.

Note: For cargo control numbers longer than 18 characters, it may not be possible to use code 3 of 9. The maximum length of 4.5 in. (11.43 cm) will be strictly enforced.

2. Width of Narrow Bar

The minimum width of a narrow bar must be 0.009 in. (0.023 cm).

The maximum width of a narrow bar is dependent on the bar code symbology selected as follows:

Code 3 of 9 (2:1 ratio)	= 0.016 in. (0.04 cm)
Code 3 of 9 (3:1 ratio)	= 0.012 in. (0.03 cm)
Code 128 (no double density)	= 0.016 in. (0.04 cm)
Code 128 (double density)	= 0.024 in. (0.06 cm)

3. Width of Wide Bar

For code 3 of 9, the wide bar must be no less than two and no more than three times that of a narrow bar, according to the narrow bar specifications in paragraph 2 of this appendix.

For code 128, there are four different bar widths. These must be one to four times that of a narrow bar, where the maximum width of the narrow bar is as specified in paragraph 2 of this appendix.

4. Length of Quiet Zones

Both the leading and the trailing quiet zones must be a minimum of either 10 times the narrow bar width or 0.125 in. (0.3 cm), whichever is greater. Longer quiet zones will increase the readability of the code.

5. Bar Code Symbol Height

The bar code symbol must be between 0.375 in. (0.95 cm) and 0.625 in. (1.60 cm) in height.

6. Bar Code Symbol Length

The bar code symbol, including the leading and trailing quiet (blank) zones, as well as the human readability component, must totally reside within the delimited area as defined in paragraph 15 of this appendix.

7. Human Readable Format

- (a) Human readable print (names or numbers) must always be below the bar code.
- (b) The height of the human readable print must be at least 0.0984 in. (0.25 cm).

(c) The human readable number must begin on the left side of the bar code directly below the point where the bar code starts.

(d) The spacing between the bar code and the human readable format and any subsequent lines must be at least 0.03 in. (0.08 cm).

8. Print Contrast Ratio

The print contrast ratio is the ratio of the difference of reflectivity between the bars and spaces, as follows:

PCR = <u>Reflectance of Spaces – Reflectance of Bars</u> Reflectance of Spaces

Where reflectance is defined as a percentage figure, the print contrast ratio must be a minimum of 55% with an optimum value of 75%.

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9. Readability

The average first read rate for bar code symbols produced must be 95% (i.e., only 5 in 100 will require more than one scan). All bar codes produced through carbons must meet the same read rate as the original.

10. Lifetime

The bar code symbol must be readable for a minimum of 8 months with a 95% first read rate.

11. Print Type

The bar code symbol may be printed with either carbon or non-carbon ink.

12. Label Size

If labels are used, the maximum length and width of the label is as defined in the delimited area of paragraph 15 of this appendix. There should be no wording above the bar code itself and there should be 0.125 in. (0.3 cm) between the top of the bar code and the edge of the label. The label must be a self-adhesive, permanent label and must be smudge-proof.

Bar Code Specifications Specific to Account Security Holder Transaction Numbers

13. Code for Transaction Numbers

The bar code symbol represents a 14-digit (transaction) code, where the first five digits are the account security number, the next eight digits are the importer/broker assigned number, and the last digit is the check digit.

The Modulo 10 checksum digit formula, as specified by CBSA (see Appendix F), must be used to calculate all check digits. The assigned number must not be repeated for a period of seven years plus three currents months.

14. Human Readable Format

Below each bar code symbol, the encoded data must be printed in a human readable format. The human readable number must be 14 digits long **not** including the dash or space which is found after the first 5 digits (account security number), i.e., 12345 000067897 or 12345-000067897. The bar code symbol should read only the 14 digits found in the human readable number and should not read the dash or space. The human readable transaction number must begin on the left side of the bar code directly below the point where the bar code starts. If a broker or importer's name is to be printed on the bar code label, it should be printed on the same line but must be separated by a blank character space, a slash, and another blank character space (e.g., 12345-123456781/ABC customs brokers). If the broker's or importer's name is too long to fit on one line with the human readable number, it should be printed below and start at the left of the human readable number but should not start any further left than where the broker's or importer's name started on the line above (e.g., 12345-123456781/ASsociated National – Customs Brokers of Canada).

Only names and not numbers are acceptable after the 14-digit transaction number.

The human readable print must be at least 0.0984 in. (0.25 cm) and the spacing between the bar code and the human readable format and any subsequent lines must be at least 0.03 in. (0.08 cm).

The CADEX indicator should not be printed on the bar code label. It should be printed on the release information card or on the release documentation itself as close to the bar-coded label as possible.

15. Delimited Area

The bar-coded label must fit into a space that is 4 in. (10.2 cm) long by 1 in. (2.54 cm) high. The symbol itself can be no longer than 3.75 in. (9.5 cm) and no higher than 0.625 in. (1.60 cm).

16. Private Printing

Bar codes must be printed privately and approval for quality control must be obtained in advance from customs. Requests for approval must be accompanied by sample bar-coded/human readable transaction numbers and should be submitted to:

CCS Systems Maintenance Systems Operations Division Canada Border Services Agency 250 Tremblay Road, 6th floor West Tower Ottawa ON K1A 0L8

APPENDIX J

FORM B3, TYPE F - CODING INSTRUCTIONS FOR CONSOLIDATED ACCOUNTING DOCUMENTS

This appendix details the completion instructions for type F consolidated documents for goods released under the Courier Low Value Shipment Program.

For further details regarding this program, refer to Memorandum D17-4-0, Courier Low Value Shipment Program.

The following are three types of acceptable formats.

(a) Total Consolidation

This accounting is a monthly summary of total duties and taxes.

Field No. 1 – Importer Name and Address – Indicate "Various" for the importer's name and the broker or agent's business number and import/export (RM) account in the space provided in the field "No."

Field No. 2 – Transaction Number – Self-explanatory, as per Appendix B.

Field No. 3 – Type – Indicate "F."

Field No. 4 – Office Number – Self-explanatory, as per Appendix B.

Field No. 5 – GST Registration Number – Leave blank.

Field No. 6 – Payment Code – Leave blank.

Field No. 7 – Mode of Transport – Indicate "2."

Field No. 8 – Port of Unlading – Leave blank.

Field No. 9 – Total Value for Duty – Indicate amount in Canadian dollars, rounded to the nearest dollar.

Field No. 10 - Sub-header Number - Indicate "1."

Field No. 11 – Vendor Name and Number – Indicate "Various" and "UNY 12345" on a second line in the Name field and leave the Number field blank.

Field No. 12 – Country of Origin – Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other tariff treatments, indicate the country of origin. Show the three-digit alphabetic state code if the country of origin is the United States. Show the two-digit alphabetic code for other countries. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 13 – Place of Export – Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other countries, indicate the country of export. Show the three-digit alphabetic state code if the country of export is the United States. Show the two-digit alphabetic code if the country of export is other than the United States. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 14 – Tariff Treatment – Indicate the tariff treatment code for the goods (duties and taxes must be calculated off entry using the appropriate tariff treatment). For a list of tariff treatment codes, see Appendix B, Field No. 14 – Tariff Treatment. Each new tariff treatment must be shown on a new sub-header.

Field No. 15 - U.S. Port of Exit - Indicate "1001."

Field No. 16 – Direct Shipment Date – Leave blank.

Field No. 17 – Currency Code – Indicate "CAD" (currency conversions are made off entry).

Field No. 18 – Time Limit – Leave blank.

Field No. 19 - Freight - Indicate "1."

Field No. 20 – Release Date – Indicate the first day of the current month.

Field No. 21 – Line – Self-explanatory, as per Appendix B.

Field No. 22 – Description – Indicate "LVS."

- Field No. 23 Weight in Kilograms Indicate "1."
- Field No. 24 Previous Transaction Number Leave blank.
- Field No. 25 Previous Transaction Line Leave blank.
- Field No. 26 Special Authority Leave blank.
- Field No. 27 Classification Number Use the dummy classification number "0000999900."
- Field No. 28 Tariff Code Leave blank.
- Field No. 29 Quantity Show the number of consolidated shipments on this line.
- Field No. 30 Unit of Measure Leave blank.
- Field No. 31 Value for Duty Code Indicate "13."
- Field No. 32 SIMA Code Indicate "51" if the SIMA is applicable; otherwise, leave blank.
- **Field No. 33 Rate of Customs Duty** Indicate "1.0" (duties and taxes must be calculated off entry using the appropriate duty rate).
- Field No. 34 Excise Tax Rate Indicate "44.0" (excise tax must be calculated off entry using the appropriate rates).
- Field No. 35 Rate of GST Indicate "39.0" (GST must be calculated off entry using the appropriate rate).
- Field No. 36 Value for Currency Conversion Use "CAD" (currency conversions are made off entry).
- Field No. 37 Value for Duty Use "CAD."
- Field No. 38 Customs Duties Indicate the customs duty amount.
- Field No. 39 SIMA Assessment Show the total SIMA assessment payable, if applicable.
- Field No. 40 Excise Tax Enter the total excise tax payable.
- Field No. 41 Value for Tax Use "CAD."
- Field No. 42 GST Enter the total GST payable.
- Field No. 43 Deposit Leave blank.
- Field No. 44 Warehouse Number Leave blank.
- Field No. 45 Cargo Control Number Leave blank.
- Field No. 46 Carrier Code at Importation Leave blank.
- Field No. 47 Customs Duties Enter the total customs duties payable.
- Field No. 48 SIMA Assessment Enter the total SIMA assessment payable.
- Field No. 49 Excise Tax Enter the total excise tax payable.
- Field No. 50 GST Enter the total GST payable.
- Field No. 51 Total Enter the total payable.

(b) Consolidation by Importer

Consolidation by importer is an alternative to the total consolidation method. It is a monthly accounting summarizing duties and taxes.

Field No. 1 – Importer Name and Address – Use actual business number or broker's/agent's business number and import/export (RM) account in the space provided in the field "No."

Field No. 2 – Transaction Number – Self-explanatory, as per Appendix B.

- Field No. 3 Type Indicate "F."
- Field No. 4 Office Number Self-explanatory, as per Appendix B.
- Field No. 5 GST Registration Number Leave blank.

Field No. 6 – Payment Code – Leave blank.

Field No. 7 – Mode of Transport – Indicate "2."

Field No. 8 – Port of Unlading – Leave blank.

Field No. 9 – Total Value for Duty – Use "CAD" rounded to the nearest dollar.

Field No. 10 – Sub-header number – Indicate "1."

Field No. 11 – Vendor Name and Number – Indicate "Various" and "UNY 12345" on a second line in the Name field and leave the Number field blank.

Field No. 12 – Country of Origin – Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other tariff treatments, indicate the country of origin. Show the three-digit alphabetic state code if the country of origin is the United States. Show the two-digit alphabetic code for other countries. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 13 – Place of Export – Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other countries, indicate the country of export. Show the three-digit alphabetic state code if the country of export is the United States. Show the two-digit alphabetic code if the country of export is other than the United States. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 14 – Tariff Treatment – Indicate the tariff treatment code for the goods (duties and taxes must be calculated off entry using the appropriate tariff treatment). For a list of tariff treatment codes, see Appendix B, Field No. 14 – Tariff Treatment. Each new tariff treatment must be shown on a new sub-header.

Field No. 15 - U.S. Port of Exit - Indicate "1001."

Field No. 16 – Direct Shipment Date – Leave blank.

Field No. 17 - Currency Code - Indicate "CAD" (currency conversions are made off entry).

Field No. 18 – Time Limit – Leave blank.

Field No. 19 - Freight - Indicate "1."

Field No. 20 – Release Date – Indicate the first day of the current month.

Field No. 21 – Line – Self-explanatory, as per Appendix B.

Field No. 22 – Description – Indicate "LVS."

Field No. 23 – Weight in Kilograms – Indicate "1."

Field No. 24 – Previous Transaction Number – Leave blank.

Field No. 25 – Previous Transaction Line – Leave blank.

Field No. 26 – Special Authority – Leave blank.

Field No. 27 – Classification Number – Use the dummy classification number "0000999900."

Field No. 28 – Tariff Code – Leave blank.

Field No. 29 – Quantity – Show the number of consolidated shipments on this line.

Field No. 30 – Unit of Measure – Leave blank.

Field No. 31 – Value for Duty Code – Indicate "13."

Field No. 32 – SIMA Code – Indicate "51" if the SIMA is applicable; otherwise, leave blank.

Field No. 33 – Rate of Customs Duty – Indicate "1.0" (duties and taxes must be calculated off entry using the appropriate duty rate).

Field No. 34 – Excise Tax Rate – Indicate "44.0" (excise tax must be calculated off entry using the appropriate rates).

Field No. 35 – Rate of GST – Indicate "39.0" (GST must be calculated off entry using the appropriate rate).

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Field No. 36 - Value for Currency Conversion - Use "CAD" (currency conversions are made off entry).

Field No. 37 – Value for Duty – Use "CAD."

- Field No. 38 Customs Duties Indicate the customs duty amount.
- Field No. 39 SIMA Assessment Show the total SIMA assessment payable, if applicable.
- Field No. 40 Excise Tax Enter the total excise tax payable.

Field No. 41 - Value for Tax - Use "CAD."

- Field No. 42 GST Enter the total GST payable.
- Field No. 43 Deposit Leave blank.
- Field No. 44 Warehouse Number Leave blank.
- Field No. 45 Cargo Control Number Leave blank.
- Field No. 46 Carrier Code at Importation Leave blank.
- Field No. 47 Customs Duties Enter the total customs duties payable.

Field No. 48 – SIMA Assessment – Enter the total SIMA assessment payable.

Field No. 49 – Excise Tax – Enter the total excise tax payable.

Field No. 50 – GST – Enter the total GST payable.

Field No. 51 – Total – Enter the total payable.

(c) Special Authority Shipments

Shipments released under this program that are accounted for using a special authority number, specifically OICs and duty deferral, must be accounted for separately, either individually on a transaction-by-transaction basis or consolidated by importer. Multiple transactions using the same special authority for an importer can be combined into one line if the following information is equal for each transaction:

- Business Number, import/export account;
- Special Authority (OIC number);
- Classification Number;
- Tariff Treatment;
- Customs Duty Rate Input;
- Excise Tax Rate;
- Rate of GST.

In cases where one importer uses more than one special authority, the information can be consolidated into one entry with each special authority reported on a separate line on the entry.

Accounting is not necessary for shipments released under the Courier Imports Remission Order (CIRO).

Field No. 1 – Importer Name and Address – Use importer's business numbers and import/export (RM) account number in the space provided in the field "No."

Field No. 2 – Transaction Number – Self-explanatory, as per Appendix B.

Field No. 3 – Type – Indicate "F."

- Field No. 4 Office Number Self-explanatory, as per Appendix B.
- Field No. 5 GST Registration Number Leave blank.
- Field No. 6 Payment Code Leave blank.
- Field No. 7 Mode of Transport Indicate "2."
- Field No. 8 Port of Unlading Leave blank.
- Field No. 9 Total Value for Duty Use "CAD" rounded to the nearest dollar.

Field No. 10 – Sub-header Number – Self-explanatory, see Appendix B.

Field No. 11 – Vendor Name and Number – Indicate "Various" and "UNY 12345" on a second line in the Name field and leave the Number field blank.

Field No. 12 – Country of Origin – Indicate "UNY" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other tariff treatments, indicate the country of origin. Show the three-digit alphabetic state code if the country of origin is the United States. Show the two-digit alphabetic code for other countries. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 13 – Place of Export – Indicate "UNY." for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); "12" (Mexico-United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other countries, indicate the country of export. Show the three-digit alphabetic state code if the country of export is the United States. Show the two-digit alphabetic code if the country of export is other than the United States. Please refer to Appendix H, List 2, for the appropriate codes.

Field No. 14 – Tariff Treatment – Self-explanatory, as per Appendix B.

- Field No. 15 U.S. Port of Exit Indicate "1001."
- Field No. 16 Direct Shipment Date Leave blank.
- Field No. 17 Currency Code Indicate "CAD" (currency conversions are made off entry).
- Field No. 18 Time Limit Leave blank.
- Field No. 19 Freight Indicate "1."
- Field No. 20 Release Date Indicate the first day of the current month.
- Field No. 21 Line Self-explanatory, as per Appendix B.
- Field No. 22 Description Self-explanatory, as per Appendix B.
- Field No. 23 Weight in Kilograms Indicate "1."
- Field No. 24 Previous Transaction Number Leave blank.
- Field No. 25 Previous Transaction Line Leave blank.
- Field No. 26 Special Authority Show the Order in Council number in this field.
- Field No. 27 Classification Number Show the correct classification number as indicated in the Customs Tariff.
- Field No. 28 Tariff Code Leave blank.
- Field No. 29 Quantity Show the number of consolidated shipments on this line.
- Field No. 30 Unit of Measure Leave blank.
- Field No. 31 Value for Duty Code Indicate "13."
- Field No. 32 SIMA Code Indicate "51" if SIMA is applicable; otherwise, leave blank.
- Field No. 33 Rate of Customs Duty Self-explanatory, as per Appendix B.
- Field No. 34 Excise Tax Rate Self-explanatory, as per Appendix B.
- Field No. 35 Rate of GST Self-explanatory, as per Appendix B.
- Field No. 36 Value for Currency Conversion Use "CAD" (currency conversions are made off entry).
- Field No. 37 Value for Duty Use "CAD."
- Field No. 38 Customs Duties Indicate the customs duty amount.
- Field No. 39 SIMA Assessment Show the total SIMA assessment payable, if applicable.
- Field No. 40 Excise Tax Enter the total excise tax payable.
- Field No. 41 Value for Tax Use "CAD."

- Field No. 42 GST Enter the total GST payable.
- Field No. 43 Deposit Leave blank.
- Field No. 44 Warehouse Number Leave blank.
- Field No. 45 Cargo Control Number Leave blank.
- Field No. 46 Carrier Code at Importation Leave blank.
- Field No. 47 Customs Duties Enter the total customs duties payable.
- Field No. 48 SIMA Assessment Enter the total SIMA assessment payable.
- Field No. 49 Excise Tax Enter the total excise tax payable.
- Field No. 50 GST Enter the total GST payable.
- Field No. 51 Total Enter the total payable.

Vario	NAME AND ADDRESS RESSEDEL'IMPORTATEUR		NO N' 1234567	89RM0001	2.1RANSACT				Hel	p Aide	Restore - Restaure
						FICE NO. DE FELAU 497	6 GST F	ECISTRATION NO. TPS	6 PAYAENI CODE CODE DE PA EMENT	2 PORTO PORTO PORTO PORTO PORTO PORTO PORTO	9584
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1						1		CAD 20	RELEASE DATE - DA XX - 1		RÉSERVÉ À L'URAGE DE L'AODRICE
21 LINE LIGNE 1 27 CLASSI	22 DESCRIPTION DESIGNATION LVS/FFV FICATION NO.	25 TARIFF CODE 250	2UAN DTY 2UAN DTE	30 U		EIGHT / KO CIDS / KOM 1 COE N SNH O VD 00555		PREVIOUS TRAN 24 NUMBER - NUMÉRO NATE OF DUSTONE DUTY TUDIEE DROTTO É COUME	SACTION - TRANSACTIO	25 UNE-LIGNE 25 UNE-LIGNE 26 RATE OF 055 TAUX CE TPS	26 SPE CIAL AUTHORITY AUTORISATION SPECIALE SSYALUE FOR CURRENCY CONVERSIO CONVERSION VALUE POLIC CHANG
	OCOUSSION NO COUSSIONS OF DUTY IN DOUANE	SU CUSTOMS D DECITS DE C	55.000	20 SMA ASSE COTSATIO	13		ACIDE AXE D.	1.00000	41.0000	0 39.00	9,584.40
21 UNI LIGNE	9584.40 22 DISCRIPTION DESIGNATION	5	0.00			EIGHT / KG			SACTION - TRANSACTIO	1 1	484.22 SESPECIAL AUTHORITY AUTOREATION SPECIALE
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21 LINE LIGNE	22 DESCRIPTION	DROTS DE L	IOUANE	39 SMA ASSE COTISATIO		EIGHT/KG			ENCTION - TRANSACTIO		AUTORIEATION SPECIALE
27 CLASSI N° DE C	FICATION NO.	28 TARIFF 0COE 290 TARIPNIRE	SUANTITY SUANTITE	30.U	-M 31 VFD C CODE	COE to she o VD cost se	008 II UMB	NUT OF LINDON DUTY		38 RATE OF OST TAUXCE THE	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANG
37 VALUE / VALEUR	OR DUTY EN DOUANE	30 CUSTOMS D DROITS DE D	UTES	39 SMA ASSE COTISATIO	SOMENT N CE LMSI	40 [IXCISE AXE D	rax NCCISE	41 VALUE FOR VALEUR PO	TAK UR TAKE	42 OST TPS
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	TO TABLE OVER 755	VIAN D FV	30.0		EIGHT / KG CIDS / KGM		24NUMBER - NUMÉRO		25 LINE-LIGNE	26 SPE CIAL AUTHORITY AUTORISATION SPECIALE
	FIGATION NO. LASSEMENT	28 TWEP CODE 29 (TARITARE 28 CUSTOMS D DBOITS OF 1		39 SIMA ASSE	coor	VD CORE R	INS IN IN	INTERFECTION	41 VALUE FOR VALUE FOR	36 RATE OF OST TAUX CE TPS	26 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANG 42 GST 199
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	Decirate	COMME	Consento		EIGHT/NG			BACTION - TRANSACTIO		26 SPE CIAL AUTHORITY AUTORISATION SPECIALE
27 CLASSI N° DE C	FICATION NO.	28 TARIFF CODE 29 (TARRADE	20ANTITY 20ANTITE	50 U -	- M 31 VFD C CODE	VD 000000	006 IR	INTELOF DISTONSI PUTT	MET.RATE TAUX LA	36 RATE OF OCT TAUXCE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANG
37 VALUE P VALEUR	TOR DUTY TEN DOUANE	38 CUSTOMS D DROTTS DE D	UTIES OUANE	39 SMA ASSE COTISATIO	SSMENT N DE LIVS	40.5	IXCISE IAXE D	TAX KCCIBE	41 VALUE FOR VALEUR PC	TAX UR TAKE	42 GST TPS
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Jan	.3,20XX	25	ONATURE		46 CARRIE CODE D	R CODE AT E TRANSPO	IMPOR DRTEUR	ALIMPORTATION		51 BOTAL	584.

EXAMPLE 1

Total Consolidation

This example shows a total consolidation of various importers' shipments under the broker's/agent's business number and import/export account and the generic classification number 0000999900.

ABC Importing Company Ltd.						EACTION NO 005891		TRANSACTION	P	Aide Restore - Restaure					
							STYPE 4 OFFICE NO. 6 GST RECISTRATION NO. N° DE TPS P 454				7 MODE 07- DE TRUNS 2	2 PORTDE DÉBARQ		9 TOTAL VED- TOTAL DE LA VD 16584	
80 508 11 VENDOR NAME - NOM DU VENDEUR: NO HOR NO. Nº DE 6005- EN ETE EN ETE			NDN*		12 DCU PWys	UNY UNY		UDE OF ENFORT	14 TNUFF DEATMENT TRAITEMENT TARIFAIRE 2		15 U.S. POINT OF EN DUREAUDE SOR DUSEL-U 1001		RESERVED FOR		D FOR
1	Various UNY 12345				M DRECT D-RIMENT DAT DATE D'EDROFEDITION DR M		DIRECTE DIRECTE D/J	17 CRCY. CODE DEMSE CAD	CAD		10 FREICHT - FRET			ICCRA USE RÉSERVÉ À L'USAGE DE L'AGENCE	
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	22 DESCRIPTION DESIGNATION LVS/FFV	the Table of the local	NANDTY	50 U		POIDS/I	1	PREVIOUS 24NU/MUER - NU						AUTHORITY ATION SPECIALE	(000/ED0-03
	CATION NO.		65.000			VFD CODE N 0 CODE VD 000 13		1.0000	0 4	4.0000	0 3	AUX CE THE		TREAD VALEUR	
	11584.40	DECUSTONS DE DECITS DE 1	50.00	39 SMAASE COTSATIC	SCMENT N DE LM			50.00		VALUE FOR VALUE FOR 1	2184	.00	26.500.014		9.22
LIGNE 2	Safety pins	/Epingles	s de súre	té		23 WEIGHT PCIDS //		PREVIOUS 24NUMBER - NU			_ I		98-12	ADTHORITY ATION SPECIALE	
CLASSIF N° DE CL	ASSEMENT 319200000	28 TARIFF CODE 29 C TARIFARE 2	DUANTITE	30 U	- M 31	VFD CCDE ID 0 CODE VD 000	INF CODE	TALKEE OF DUETONE D TALKEE DADIT DE DO		LT. RATE TAUX T.A	24.5	AUXCE THE	s S6 VALUE CONV	FOR CURRENC TRSION VALEUR 3,000	
	OR DUTY EN DOUANE	30 CUSTOMS D DROTS DE L		39 SIMA ASSE COTISATIO			40 TXCIS	II TAX D'ACCIEE	_	VALUE FOR VALEUR PO	TAX UR TAKE		-	42 GST TPS	
UCKE	22 DESCRIPTION DESIGNATION					23 WEIGHT POIDS //	/KGM	PREVIOUS 24NUMBER - NU	TRANSACTIO	N - TRANSACTIO	NANTÉRE		26 SPE CIAL AUTORIS	AUTHORITY AUTHORITY ATION SPECIALE	0.00
3 7 CLASSIF	Disks/Disqu		DUANTITY	30 U	-M 31	VFD CODE No 8 CODE VD 000	Shui coot Hite LMB	D ROTE OF CLINICAL DI TRUMES DROTE DECO		T. RATE	38.9	LATE OF OS	85-27	7 FOR CURRENC ERSION VALEUR	CONVERSION
8	523409000		4.000	191 GMA 4555		13		6.0000	0			5.00		2,000	
VALEUR	2000.00	DROITS DE D	DOUANE	consand	IN DE LM	9.	TAXE	E TAX D/ACCISE			2000	.00		42 OST TPS 10	0.00
UGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT PCIDS/J	/ KGM KGM	PREVIOUS 24NUMBER - NUR	'RANSACTIC JÉRO	N - TRANSACTIO	NANTÉRE 201	INE-LIGNE	AUTORIS	AUTHORITY ATION SPECIALE	
7 CLASSIF N° DE CI	LASSEMENT	25 TARPARE	2UAN ITTY DUAN ITTE	30 U	- M 31	VFD CODE 10 0 CODE VD 000	2000 NAR	IS RATE OF DUSTOILS IN TRUNCED PROTIDE EX	Fr 341	E.T. RATE TAUK T.A	26.7	ATE OF OS	CONV	FOR CURRENC TRSION VALEUR	POUR CHANG
VALUEP	OR DUTY IN DOUANE	38 CUSTOMS D DROITS DE D	UTIES	39 SMA ASSE COTISATIO	S SMENT N CE LM	3	40 IIXCIS TAXE	E TAX D'ACCISE		VALUE FOR VALUE FOR	TAX UR TAXE	1		42 GST TPS	
UGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT PCIDS //	/ KGM KGM	PREYOUS 24NUMBER - NUR	'RANSACTIC ÆRO	N - TRANSACTIO	NANTERIE 201	INE-LIGNE	AUTORIS	AUTHORITY ATION SPECIALE	
7 CLASSIF N° DE CI	CATION NO.	28 TAFUT CODE 29 (TARIFARE	20 AN TITE	50 U	- M 31	VFD CODE #14 CODE VD 000	INF 0006 0000 UMD	IS RATE OF DUSTONS & TAUNCE PROTOCOS	17 341 UME 341	T. RATE AUX T.A.	26.5	AUX CE TP	CONV	FOR CURRENC ERSION VALEUR	POUR CHANG
VALUE P VALEUR	OR DUTY EN DOUANE	38 CUSTOMS D DROTS DE 0	UTIES DOUANE	39 SMA ASSE COTISATIO	SSMENT N DE LM	9	40 FXCIS TAXE	E TAX D'ACCERE		VALUE FOR VALEUR PO	TAX UR TAXE			42.GST TPS	
	N - DÉCLARATION		-		43 DE	POST-DÉP	ÔΤ				7	DROITED DROITED DOUANE	6		550.
	PLEASE PRINT I	L3)234-234	10 100 NF.			44	WAREHO	USE NO N* DE	VTREPÖT	7	-	DOLLANE ASSEDENTE COTISATIO DU LIND	NT		0.
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LARE QUE	E LES RENSEIONEMENTS CH		S ET COMPLETS		45 CA	RGOCONTR	OL NO	Nº DE CONTRÔL	E DU FRET			GST TPS	+		859.
Jan.	.3,20XX	20	ORATURE		46 65	RRIER CODI	EAT IMPO	RTATION IR A LIMPORTAT	ION		٦b	TOTAL			1,459.

EXAMPLE 2

122

Consolidation by Business Number

This example shows a consolidation by business number. Note that within a business number it is also possible to consolidate by special authority number (two different Orders in Council are shown here). The remainder of this importer's shipments has been consolidated under the generic classification number 0000999900.

REFERENCES

ISSUING OFFICE –

Assessment Unit Assessment and Licensing Division Trade Programs and CARM Directorate

LEGISLATIVE REFERENCES -

Customs Tariff Customs Act Excise Tax Act Excise Act Financial Administration Act Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977

SUPERSEDED MEMORANDA "D" -

D17-1-10, January 27, 2003

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

HEADQUARTERS FILE -

7580-0, 7580-1, 7600-1, 7640-1

OTHER REFERENCES –

D1-7-1, D3-1-1, D4-2-1, D4-3-7, D7-4-1, D8-1-1, D8-2-8, D13, D14, D15, and D16 Series, D17-1-1, D17-1-2, D17-1-3, D17-1-5, D17-1-11, D17-4-0