



Memorandum D2-6-3

Ottawa, June 8, 2017

Disposition of Alcoholic Beverages

In Brief

The following changes were applied as a result of a technical review:

- (a) Correction to the storage time frames for alcoholic beverages.
- (b) Update to reference of Appendix B to Appendix A as listed in Memorandum D2-3-6.

This memorandum explains the Canada Border Services Agency's (CBSA) procedures regarding the disposition of excess alcoholic beverages.

Legislation

[Storage of Goods Regulations](#)

Guidelines and General Information

1. Instances arise where declared alcoholic beverages (spirits) carried by travellers are not admissible (i.e. unable to pay duties and taxes, age limit, provincial permits, etc.).
2. In such cases, the alcoholic beverages may be:
 - (a) exported immediately, if possible;
 - (b) left temporarily in the custody of the CBSA, as a convenience to the traveller; or
 - (c) abandoned to the Crown.
3. If the traveller will export the alcoholic beverages by way of the same CBSA office, the alcoholic beverages may be held temporarily by using Form BSF241, *Non-monetary General Receipt*. In accordance with the [Storage of Goods Regulations](#), declared alcoholic beverages will be held for only 21 days after which they are deemed forfeit and may be destroyed.
4. Similarly, if the traveller wishes to obtain a permit from the applicable provincial/territorial liquor board authority because of the quantity, the alcoholic beverages may be held in accordance with the regulations using Form BSF241. For more information concerning the quantity restrictions, refer to Appendix A, Provincial Sales Tax, Harmonized Sales Tax, Tobacco Tax on Non-commercial Importations, of the [Memorandum D2-3-6, Non-commercial Provincial Tax Collection Programs](#), or contact the liquor authority of the applicable province or territory by referring to [Memorandum D3-1-3, Commercial Importation of Intoxicating Liquors](#).

5. Information on the disposal of alcoholic beverages is contained in the Comptrollership Manual, Material Management Volume Chapter 5: Disposal, Section 2: Seized, Detained, Abandoned and Forfeited Goods.

Additional Information

6. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 - 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Program and Policy Management Traveller Programs Directorate Programs Branch
Headquarters File	
Legislative References	<i>Storage of Goods Regulations</i>
Other References	D2-3-1 , D2-3-6 , D2-6-7 , D3-1-3 , and D4-1-5
Superseded Memorandum D	D2-6-3 dated November 16, 2015