



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

# Exporter reporting

## Memorandum D20-1-1

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### In brief

This Memorandum has been updated:

- (a) to remove all references to the Canadian Automated Export Declaration (CAED) system that was decommissioned on September 30, 2020
- (b) to remove all references to paper-based reporting using the Export Declaration Form B13A repealed by the prescription document that came into effect on June 30, 2020 making electronic exporter reporting mandatory (refer to Appendix A)
- (c) to add scenarios under the heading Proof of report (refer to Appendix D)
- (d) to make reference to the Systems Outage Contingency Plan (refer to paragraph 36)
- (e) to clarify that customs service providers must indicate the exporter's business number on export declarations and summary reports and not theirs (refer to the note under paragraph 38)
- (f) to make minor editorial revisions, including the renumbering of paragraphs

This Memorandum outlines and explains the obligations, guidelines, and procedures for reporting goods that are exported from Canada.

## Guidelines and general information

### Definitions

1. The following definitions, some already found in the [Customs Act](#) or the [Reporting of Exported Goods Regulations](#), apply in this memorandum:

**Act**

Means the Customs Act.

**AMPS**

The acronym for the Administrative Monetary Penalty System, which is a system used by the Canada Border Services Agency (CBSA) to issue monetary penalties to commercial clients for contravening the CBSA's trade and border legislation. The AMPS sets out monetary penalties for contraventions of, or failure to comply with, the Act, Customs Tariff, and any regulations under these Acts including contraventions of the terms and conditions of licensing agreements and undertakings.

**Bulk goods**

Means goods that are loose or in mass, such that they are confined only by the permanent structures of a large container or a transport unit, without intermediate containment or intermediate packaging.

**BN**

Refers to the Canadian business number assigned by the Canada Revenue Agency.

**Carrier**

In respect of goods that are exported, means the person, other than the exporter of the goods, who transports them from Canada.

**CBSA**

The abbreviation of the Canada Border Services Agency.

**CERS**

The acronym of the Canadian Export Reporting System.

**Commercial goods**

Means goods that are exported for sale or for any industrial, occupational, commercial, institutional or other similar use. For the purposes of this memorandum, commercial goods include company transfers.

**Company transfers**

Refers to goods that cross borders as a result of transactions between parent corporations and their direct investment enterprises or transactions between related companies. Example: stocks sent to related branches.

**Conveyance**

Means any vehicle, aircraft or water borne craft or any other contrivance that is used to move persons or goods. However, for the purposes of this memorandum, conveyance excludes:

(a) conveyances that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff

(b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff  
and

(c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods

### **Customs service provider**

In respect of goods that are exported, means a person who provides to the exporter, customs services relating to the exportation of the goods, other than the sole service of transporting the goods from Canada, and includes an agent or other representative of the exporter, a customs broker and a freight forwarder.

### **ECCRD**

The abbreviation for the Electronic Commerce Client Requirements document established by the Agency, as amended from time to time. This document provides comprehensive information about business and system requirements of various electronic transactions for multiple import and export programs.

### **Emigrant**

Means one who leaves the country permanently to settle in another country.

### **Export declaration**

Means the electronic form and the information on the form to be provided by the exporter or the customs service provider for the purpose of reporting exported goods in writing as prescribed by the Minister pursuant to subsection 95(4) of the Act.

### **Export reporting office**

Means a customs office designated under section 5 of the Act for the purpose of reporting goods that are exported.

### **Exporter**

In respect of goods that are exported, means the holder of a business number for the purposes of the Act who exports commercial goods or causes them to be exported. For the purposes of this memorandum, the exporter may be a non-resident, that is, residing outside of Canada but exporting goods from Canada.

**Goods**

For greater certainty, includes conveyances, animals and documents in any form. For the purposes of this memorandum, includes company transfers, but excludes:

(a) conveyances that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff

(b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff

and

(c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods

**Homogeneous goods**

Means goods that:

(a) closely resemble each other in respect of their component materials and characteristics

and

(b) are intended to be used for the same purpose

**Mail**

Means mailable matter from the time it is posted to the time it is delivered to the addressee thereof.

**Monetary instruments**

Means the following instruments in bearer form or in such other form as title to them passes on delivery, namely:

(a) securities, including stocks, bonds, debentures and treasury bills

and

(b) negotiable instruments, including bank drafts, cheques, promissory notes, travellers' cheques and money orders, other than warehouse receipts or bills of lading

**Note:** For greater certainty, this definition does not apply to securities or negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed.

**MOU**

Means memorandum of understanding.

**NDR**

The abbreviation of No Declaration Required.

**Non-restricted goods**

Means goods that do not require a permit under any Act of Parliament.

**Officer**

A border services officer.

**Permit**

Includes, but is not limited to, a licence or a certificate in electronic or paper format.

**Personal gifts and donations of non-restricted goods**

Exclude commercial goods and goods leaving Canada under any form of aid program.

**Place of exit**

Means the location in Canada from which export shipments leave the country.

**Regular goods**

Refers to goods that are not “Restricted goods”, “Special goods” or goods mentioned in the “Exceptions to reporting by the exporter” sections.

**Restricted goods**

Sometimes referred to as “controlled goods”, means goods that are prohibited, controlled, or regulated under the Act or any other Act of Parliament. For the purposes of this memorandum, this includes goods exported under all General Export Permits (GEP) pursuant to the [Export and Import Permits Act](#).

**Special goods**

For the purpose of this memorandum, refers to: non-restricted goods that will return to Canada after being exported; non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada; permanently exported conveyances; currency and monetary instruments in circulation; goods in-transit; and fishing catch. This definition does not include restricted goods.

**Time-sensitive goods**

Means goods that:

- (a) would lose their value or principal utility if not immediately exported for use within a limited time after the exportation (example: fruit, vegetables, frozen or fresh meats,

flowers)  
or

(b) are part of a manufacturing and stock control system in which goods are produced and delivered, as they are required (example: just in time goods)

### **United States**

Means the United States of America, including Puerto Rico and the U.S. Virgin Islands.

### **Why must exports be reported?**

2. Goods being exported from Canada are required by law under Part V, [sections 95 to 97.2](#), of the Act to be reported to the Government of Canada.
3. Export declarations are used to ensure compliance with Canadian export control legislation and to provide the Government of Canada with export data.

### **Who must report goods for export?**

#### **Exporters**

4. The exporter, including a non-resident exporter, is the entity who exports the goods from Canada. The exporter is not to be construed as the person involved in the transportation arrangements (example: carriers or customs service providers).
5. The exporter may delegate the act of completing and/or submitting export declarations or documents to a third party such as a customs service provider, but, ultimately, it is the exporter who remains liable for ensuring that true and accurate information is provided within the prescribed time frames (refer to the “Time frames” section).

#### **Customs service providers**

6. Where customs service providers are acting on behalf of an exporter, they will submit the export documentation according to the requirements specified for exporters. The customs service provider must report exportations using the business number (BN) belonging to the exporter, not their own.

#### **Carriers**

7. Carriers should refer to [Memorandum D3-1-8, Cargo – Export Movements](#), for information on cargo and conveyance reporting.

## **What goods must be reported?**

8. The following factors indicate whether goods must be reported:

(a) If the goods fall under the definition of “restricted goods”, refer to the “Restricted goods” section

(b) If the goods do not fall under the above paragraph (a) but fall under the definition of “special goods”, refer to the “Special goods” section

(c) If the goods do not fall under the above paragraphs (a) or (b), but fall under an exception found in the “Exceptions to reporting by the exporter” section, the goods do not need to be reported by the exporter

(d) Unless they fall under one of the above paragraphs (a), (b), or (c), goods about to be exported from Canada are considered “regular goods” and must be reported to the CBSA by submitting an export declaration within the prescribed time frames (refer to the “Time frames” section) using the applicable reporting method (refer to the “Reporting methods” section)

9. Notwithstanding the above, or any other provision of this memorandum, an officer has discretionary power, in accordance with subsection 95(1.2) of the Act, to require a report of any goods that are to be exported from Canada, including goods that are exempt (refer to Appendix B) from the reporting requirement (refer to Appendix E).

### **Regular goods**

10. All goods not mentioned in the “Restricted goods” (paragraphs 11 and 12), “Special goods” (paragraph 13) or “Exceptions to reporting by the exporter” (paragraph 23) sections are considered “Regular goods” and must be reported to the CBSA by submitting an export declaration to an export reporting office within the prescribed time frames (refer to the “Time frames” section) using an applicable reporting method (refer to the “Reporting methods” section).

### **Restricted goods**

11. When exporting restricted goods to the United States (this does not include restricted goods transiting through the United States for export to another country):

(a) an export declaration is not required

(b) however, exporters must provide the required export permit within the time frames by mode of transportation (refer to the “Time frames” section), at the place specified in the permit authorizing the exportation, or if no place is specified in that permit, at the export

reporting office located closest to the place of exit of the goods from Canada. (Exception: Permits for softwood lumber destined to the United States are not required to be presented to the CBSA. For details on permits for softwood lumber, please contact the [Softwood Lumber Division of Global Affairs Canada](#)).

12. Restricted goods exported to countries **other** than the United States:

(a) An export declaration is required using an applicable reporting method (refer to the “Reporting methods” section)  
and

(b) Exporters must provide the printout of the electronic declaration (example: Canadian Export Reporting System) and the required export permit within the time frames by mode of transportation (refer to the “Time frames” section), at the place specified in the permit authorizing the exportation, or if no place is specified in that permit, at the export reporting office located closest to the place of exit of the goods from Canada. The export permit number must be quoted on the export declaration in the proper field.

**Special goods**

13. There are 6 categories of “Special goods” as described in paragraphs 14 to 22, to which special reporting requirements apply. These requirements do not apply to any goods that are also “Restricted goods” in which case the procedures found in the “Restricted goods” section apply.

**Non-restricted goods that will return to Canada after being exported**

14. Non-restricted goods exported that will return to Canada are:

(a) Goods, excluding goods exported for further processing, that will return to Canada within 12 months  
or

(b) Goods exported for repair or warranty repair that will return to Canada (no time limit)

15. To help substantiate that the goods are Canadian goods upon their return to Canada, the exporter should use form [E15, Certificate of Destruction/Exportation](#), form Y38, Identification of Articles for Temporary Exportation or an A.T.A. Carnet when the goods are exported; **no export declaration is required**. Respective documentation procedures are outlined in Memoranda [D20-1-4 Proof of Export, Canadian Ownership, and Destruction of Commercial Goods](#), [D2-6-5 Documentation of Goods for Temporary Exportation](#) and [D8-1-7 Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#).



For information regarding conditions and restrictions for Temporary Exportation programs and for requirements when the goods are re-imported into Canada, refer to the Departmental Memoranda in the [D8 series](#).

### **Non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada**

16. Non-restricted goods imported into Canada on an A.T.A. Carnet or for additions or repairs and documented at the time of importation on a form [E29B, Temporary Admission Permit](#), and which are being exported, must be presented to a CBSA export reporting office prior to export, in accordance with the applicable procedures outlined in Memoranda [D8-1-1 Administration of Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#), [D8-1-4 Administrative Procedures Related to Form E29B, Temporary Admission Permit](#) and [D8-1-7 Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#).

17. If the goods have been subjected to additions or repairs while in Canada, the exporter must follow these reporting instructions:

(a) Non-restricted goods previously imported for warranty repairs leaving Canada: If the non-restricted imported goods about to be exported underwent warranty repairs, **no export declaration is required**

(b) Non-restricted goods previously imported for additions, repairs not covered by warranty or for further processing leaving Canada:

(i) If goods were subjected to additions, repairs, or further processing in Canada, which were not covered by warranty, and where the value of the additions, repairs or processing is more than CAN\$2,000, **an export declaration is required**. The value declared will be equal to the value of additions, repairs or added value.

(ii) If the goods have been subjected in Canada to additions, repairs not covered by warranty or further processing, and the value of additions, repairs or added value is less than CAN\$2,000, **no export declaration is required**

**Note:** Paragraphs 14 to 17 do not apply to restricted goods. Restricted goods cannot be authorized under an NDR; **an export declaration is required**.

### **Permanently exported conveyances**

18. Permanently exported conveyances include but are not limited to: vehicles, motorcycles, all-terrain vehicles, boats, airplanes, train engines and off-road equipment. All conveyances must be identified using the conveyance identification number (example: vehicle identification number, hull identification number of a boat or any other unique serial number). Depending on

the final destination of the goods, exporters must follow the reporting instructions mentioned below:

(a) When a conveyance is permanently exported to the United States: Documentation identifying the conveyance identification number must be presented to the CBSA upon request

(b) When a conveyance is permanently exported to countries **other** than United States: **An export declaration** quoting the conveyance identification number in the proper field **must be presented to the CBSA** within the prescribed time frames (refer to the "Time frames" section) using the applicable reporting method (refer to the "Reporting methods" section)

### **Currency and monetary instruments in circulation**

19. Currency and monetary instruments in circulation may have to be reported to the CBSA using one of the methods outlined in [Memorandum D19-14-1 Cross-border Currency and Monetary Instruments Reporting](#). Currency and monetary instruments valued at CAN\$10,000 or more have to be reported on form [E677, Cross-border Currency or Monetary Instruments Report – Individual](#), [E667, Cross-border Currency or Monetary Instruments Report – General](#) or [E668, Cross-border Currency or Monetary Instruments Report Made by Person in Charge of Conveyance](#). Other than the above, **no export declaration is required**.

20. Non circulated currency is classified as goods with its own classification code and must be declared. In accordance with United Nations guidelines (United Nations, International Merchandise Trade Statistics: Concepts and Definitions, 1998), currency to be declared includes non-monetary gold, unissued banknotes, and securities and coins not in circulation. These items are regarded as commodities rather than financial items. They are to be valued, based on the transaction value of the printed paper or stamped metal, rather than their face value, and credited to the printing or metal industries.

### **Goods in-transit**

21. The following goods moving in-transit through the United States and destined for consumption in another country (that is to say, not the United States) are required to be reported to the CBSA in writing on an export declaration:

(a) Commercial goods valued at CAN\$2,000 or more: commercial goods destined for a single consignee, when the total value of all the goods in the shipment is CAN\$2,000 or more

(b) Restricted goods: goods that are controlled, regulated or prohibited by any Act of Parliament, regardless of their value. This includes goods under General Export Permits (GEPs)

**Exception:** Goods valued at **less than CAN\$2,000** and exported under the authority of General Export Permit no. 12: United States Origin Goods (GEP 12) do not have to be reported to the CBSA. This exception does not apply to goods being exported to Cuba, Iran, North Korea, or Syria\* or to any destination on Canada's [Area Control List](#). Such goods require individual export permits. **\*Note:** For an updated list of countries not authorized for GEP 12, please consult the [Export and Brokering Controls Handbook](#), GEP 12, [Export Control List](#) item 5400.

### **Fishing catch**

22. In accordance with section 17 of the [Reporting of Exported Goods Regulations](#), if a commercial fishing vessel controlled by a Canadian entity catches fish or shellfish in Canadian territorial waters, and the catch is delivered to either a foreign port or to a commercial fishing vessel controlled by a foreign entity bound for a destination outside Canada, the exporter must report the export of the catch **by submitting an export declaration**, using one of the applicable reporting methods (refer to the "Reporting methods" section), immediately after the vessel returns to Canada. If the above conditions are not met, no declaration is required.

### **Exceptions to reporting by the exporter**

23. The following goods do not need to be reported on an export declaration if they are not "Restricted goods" or do not fall under one of the "Special goods" categories outlined above:

- (a) Non-restricted goods exported to the United States. For trains (railcars and locomotives) refer to paragraphs 69 and 70
- (b) Non-restricted commercial goods valued at less than CAN\$2,000
- (c) Non-restricted personal and household effects, other than those of an emigrant, that are not for resale or commercial use (refer to paragraph 66)
- (d) Non-restricted goods (excluding conveyances) exported by diplomatic embassy or mission personnel for their personal or official use  
or
- (e) Personal gifts and donations of non-restricted goods, excluding conveyances

### **Reporting goods under general export permits**

24. Exporters may, in certain cases, export restricted goods to eligible destinations under goods under general export permits (GEPs). They must, however, cite the appropriate GEP number in the export permit field on the export declaration. If an export declaration is not required, as in the case of exports to the United States, the GEP number should be noted on the manifest or other appropriate documentation. For details on how to use and report a GEP, please contact [Global Affairs Canada](#).

**Exception:** Goods valued at **less than CAN\$2,000** and exported under the authority of GEP 12 do not have to be reported to the CBSA. This exception applies even if the goods are not transiting through the United States but are exported from Canada directly to a foreign nation. This exception does not apply to goods being exported to Cuba, Iran, North Korea, or Syria\* or to any destination on Canada's [Area Control List](#). Such goods require individual export permits.

**\*Note:** For an updated list of countries not authorized for GEP 12, please consult the [Export and Brokering Controls Handbook](#), GEP 12, [Export Control List](#) item 5400.

## Time frames

25. The time frames under which an exporter must submit export declarations, permits or other documentation to the CBSA is determined by the mode of transportation by which the goods leave Canada or by the type of goods being exported.

26. In accordance with section 3 of the [Reporting of Exported Goods Regulations](#), the minimum time frames for reporting exports by the exporter to the CBSA are:

(a) For goods:

(i) exported by mail, not less than 2 hours before the goods are delivered to the post office in Canada that accepts mail for export

(ii) exported by marine vessel, not less than 48 hours before the goods are loaded onto the vessel

(iii) exported by aircraft, not less than 2 hours before the goods are loaded on board the aircraft

(iv) exported by rail, not less than 2 hours before the railcar on which the goods have been loaded is assembled to form part of a train to be exported. Railcars are loaded at different places and then moved to a rail yard where the cars are assembled into a train to begin its journey from Canada

or

(v) exported by any other mode of transportation, immediately before the exportation of the goods. In the case of goods being exported by highway or any other mode not previously mentioned, they must be reported immediately before being exported, which means before the conveyance that is transporting the goods crosses the border or leaves Canada.

(b) For live animals and bulk, homogeneous, or time sensitive goods: Regardless of the mode of transportation, they are to be reported immediately before they are exported, unless they are restricted goods, in which case they must be reported under the time frames according to the mode of transportation, as outlined in (a) above

(c) For fishing catch pursuant to paragraph 22 of this memorandum: The exporter will submit an export declaration immediately after the vessel returns to Canada.

## **Reporting methods**

27. To submit an export declaration, the following two electronic reporting methods are available to exporters and customs service providers (refer to Annex A):

### **Canadian Export Reporting System**

28. The [Canadian Export Reporting System \(CERS\) Portal](#) is the primary method of reporting exports to the CBSA.

29. For more information about CERS, please refer to the [CERS](#) website.

30. To register for CERS, exporters must complete the form [BSF831, Canadian Export Reporting System \(CERS\) Application Form](#) and submit it by email to: [cbsa.export\\_program-programme\\_exportation.asfc@cbsa-asfc.gc.ca](mailto:cbsa.export_program-programme_exportation.asfc@cbsa-asfc.gc.ca).

31. When using the CERS reporting method, the exporter is responsible for submitting all applicable data to the CBSA in accordance with the technical requirements, specifications and procedures outlined in chapter 25 of the [Electronic Commerce Client Requirements document \(ECCRD\)](#).

### **G7 Electronic Data Interchange Export Reporting**

32. Exports may also be reported electronically by G7 Electronic Data Interchange (EDI) Export Reporting (G7 EDI).

33. Information on becoming a G7 EDI participant is available on the [Electronic Data Interchange / Portal Clients webpage](#).

34. To register for G7 EDI, exporters must complete form [BSF158, Application for G7 Electronic Data Interchange \(EDI\) Export Reporting](#) and submit it by email to: [cbsa.export\\_program-programme\\_exportation.asfc@cbsa-asfc.gc.ca](mailto:cbsa.export_program-programme_exportation.asfc@cbsa-asfc.gc.ca).

35. When using the G7 EDI reporting method, the exporter is responsible for submitting all applicable data to the CBSA in accordance with the technical requirements, specifications and procedures outlined in chapter 19 of the [ECCRD](#).

**Note:** Whether using CERS or G7 EDI, the exporter is responsible for ensuring that any permit, licence, or other document relating to the goods being exported that is required, is submitted to the CBSA at the prescribed time and place and in the prescribed manner in accordance with the [Reporting of Exported Goods Regulations](#).

## **System Outage Contingency Plan**

36. In the event of a system outage, exporters or customs service providers will be permitted to present two paper copies of the [Exporter Contingency Form \(BSF844\)](#) in accordance with the CBSA [System Outage Contingency Plan](#). The form BSF844 does not replace the requirement to submit an electronic export declaration (that is, CERS or G7 EDI); therefore, the exporter or customs service provider must submit an electronic declaration once the system outage is resolved.

## **Business Number**

37. When using a reporting method, the exporter (including a sole proprietor, partnership, corporation, trust or other organization) must have a business number (BN) with an active import/export account (RM account identifier) designated for export or import/export, and all related information up-to-date. A valid BN is required to submit export declarations via CERS or G7 EDI.

38. To register for a BN and activate an RM account designated for exports or import/export, please visit the Canada Revenue Agency (CRA) webpage ([How to register for a business number](#)) or call the CRA at 1-800-959-5525 for service in English, or at 1-800-959-7775 for service in French.

**Note:** A customs service provider who completes an export declaration on behalf of an exporter must enter the exporter's BN on the export declaration and not their own. Administrative Monetary Penalties (AMP) are issued against the BN stated on the export declaration. Enforcement actions, in the form of seizures or ascertained forfeitures, may also be applied in addition to or in lieu of an AMP (refer to paragraph 56).

## **Summary Reporting Program**

39. The Summary Reporting Program (SRP) enables approved exporters of bulk or homogeneous goods (if such goods meet the eligibility criteria) to submit a monthly summary of their exports after the goods have been exported.

40. For more information on the application and reporting processes of the SRP, please refer to Appendix C.

41. For more information on submitting summary reports through the CERS Portal, please refer to Appendix C and chapter 25 of the [ECCRD](#).

## **Oral reporting**

42. Goods that are being exported because of medical emergency, fire, flood or other disaster that threatens life, property or the environment, may be reported orally at the export reporting

office located closest to the place of exit of the goods. This reporting method cannot be used in circumstances not specifically identified.

### **Proof of report**

43. The proof of report is a number indicating that the goods to be exported have been reported to the CBSA. The proof of report format will be in accordance with the reporting method used (refer to Appendix D). Carriers or customs service providers who are Memorandum of Understanding (MOU) participants (that is to say, formally entered into a MOU with the CBSA and agree to export only goods that have been or will be reported by the exporter in accordance with the [Reporting of Exported Goods Regulations](#)) must obtain the export declaration proof of report number from the exporter before the goods leave Canada. Only the exporter's proof of report number is required; the exporter is not obliged to provide the MOU participant with a copy of the export declaration.

### **Amending export declarations**

44. Sometimes, exporters need to modify information on an export declaration by submitting an amended declaration. **Amendments should be submitted to the CBSA as soon as it is apparent that the declaration must be amended.**

45. CERS offers an “Amend” feature. The exporter or customs service provider will be required to “Amend” the export declaration when any of the data elements on the original, or on an previously amended export declaration, have changed. Amendments can be made up to 90 days after the original submission, however, they should be submitted as soon as it is apparent that a declaration must be amended. After 90 days, the amendment must be made using the Voluntary Disclosure Program. For more information on this program, please refer to [Memorandum D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

46. For information on amendments to summary reports, refer to Appendix C and chapter 25 of the [ECCRD](#).

47. G7 EDI offers an electronic amendment feature. For more information, refer to the [G7 Electronic Data Interchange Export Reporting website](#).

### **Cancelling export declarations**

48. When goods reported on an export declaration to the CBSA are not exported from Canada, the exporter or the exporter's customs service provider should inform the CBSA. Cancellations of export declarations should be submitted as soon as possible. The manner in which cancellations are made will depend on the method used to report the exports as detailed below.

49. A CERS export declaration submission can be cancelled electronically through the CERS Portal using the void feature. The cancellation must be performed within 90 days of the date of submission. After 90 days, a CERS export declaration submission must be cancelled using the Voluntary Disclosure Program. For more information on this program, please refer to [Memorandum D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

50. For cancellation of a summary report, refer to Appendix C and to chapter 25 of the [ECCRD](#).

51. Cancellations to a G7 EDI declaration are to be made through the electronic cancellation feature. For more instructions, exporters should refer to the [G7 Electronic Data Interchange Export Reporting website](#).

**Note:** Exporters who fail to report amendments or the cancellation of exportations may be subject to penalties.

### **Examination of exports by the CBSA**

52. According to subparagraph 99(1)(c) of the Act, an officer may, at any time up to the time of exportation, examine any goods that are to be exported or that have been reported under section 95 of the Act and open or cause to be opened any package or container of those goods and take samples of those goods in reasonable amounts.

53. According to subparagraph 99(1)(c.1) of the Act, at any time up to the time of exportation, the officer can examine any mail that is to be exported and, subject to this section, open or cause to be opened any such mail that the officer suspects on reasonable grounds contains any goods the exportation of which is prohibited, controlled or regulated under any Act of Parliament, and take samples of anything contained in such mail in reasonable amounts.

54. According to subparagraph 95(3)(b) of the Act, exporters are responsible for the presentation of their goods for examination to the CBSA. The CBSA does not charge any costs related to the examination of goods. However, exporters may be subject to costs that are generally charged by third parties such as warehouse operators, building facilities owner, etc.

### **Detention of exports by the CBSA**

55. According to section 101 of the Act, goods that are about to be exported may be detained until an officer is satisfied that the goods have been dealt with in accordance with the Act, and any other Act of Parliament that prohibits, controls, or regulates the exportation of goods, and any regulations made thereunder. All costs related to detentions are the responsibility of the exporter.

**Note:** Properly filling out an export declaration with as much detail as possible and providing the proper permits, if required, may help avoid unnecessary detentions; avoid overly broad or vague descriptions of goods and ensure that all data fields are completed properly.



## **Penalties and enforcement**

56. Enforcement actions may be in the form of seizures or ascertained forfeitures, either in addition to, or instead of, a penalty under the Administrative Monetary Penalty System.

### **Administrative monetary penalty system**

57. When an exporter infraction is detected, a penalty may be applied against the exporter.

58. For further information on the Administrative Monetary Penalty System (AMPS), refer to [Memorandum D22-1-1 Administrative Monetary Penalty System](#) and to the [AMPS website](#).

### **Seizures and ascertained forfeitures of exports by the CBSA**

59. A seizure is a legal action that may result in certain goods becoming the property of the Government of Canada. A seizure may occur when there are reasonable grounds to conclude that there is a contravention of relevant legislation or regulations and that the goods can be seized pursuant to section 110 of the Act.

60. Ascertained forfeiture is the legal process used when seizure would be impractical or, impossible, as in the case of goods that have already been exported. Ascertained forfeiture is used under the same conditions as a seizure; an ascertained forfeiture may result in the assessment of a monetary penalty, in an amount equal to, or lesser than the value of the goods pursuant to section 124 of the Act.

### **Recourse**

61. Exporters may appeal any CBSA enforcement action under section 129 of the Act. They must do so within 90 days of the enforcement action. In some cases, an extension of time is available (refer to the [Appeals/Reviews website](#)).

### **Voluntary Disclosure Program**

62. The Voluntary Disclosure Program encourages clients to come forward and correct deficiencies to comply with their legal obligations. It is aimed at providing clients with an opportunity to correct past omissions, thus rendering themselves compliant.

63. For further information on the Voluntary Disclosure Program, refer to [Memorandum D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

## **Criminal prosecutions**

64. It should be noted that there are provisions for imposing both criminal and civil sanctions under the Act. A criminal prosecution may be undertaken if there is evidence of an offence under the Act.

65. In most cases, the CBSA will perform all of the necessary duties related to the criminal investigation. However, depending on the circumstances of the case and the location of the offence, the CBSA may ask other law enforcement agencies for assistance or turn the entire matter over to another agency.

## **Export reporting instructions for emigrants**

66. As the electronic methods of reporting by CERS and G7 EDI require the input of a business number (BN) to complete the declaration, an emigrant is required to engage the services of a customs service provider to report their goods. The customs service provider may use their BN in this situation as they are dealing with a one-time non-commercial exporter.

## **Export reporting for the Department of National Defence and the Canadian Armed Forces**

67. All reporting requirements found in this memorandum apply to the Department of National Defence (DND) and the Canadian Armed Forces, except for the following goods which may be reported orally at the designated export office located closest to the place of exit of the goods, pursuant to paragraphs 15 (a) and (b) of the [Reporting of Exported Goods Regulations](#):

(a) A Canadian military conveyance that does not contain any goods or cargo, if the conveyance is not a restricted good

and

(b) Goods that are the property of and are for the exclusive use of DND and that are being exported by that Department to its defence bases abroad or in support of Canadian Forces deployment operations

68. As the above mentioned goods do not need to be reported with an electronic reporting method, DND is required to provide the carrier with the following No Declaration Required number (NDR number): NDR15 as indicated in Appendix B.

## **Export of trains (railcars and locomotives) to the United States**

69. Trains (railcars of 8606 and locomotives of 86.01 and 86.02) exported to the United States solely for U.S. consumption (this excludes trains imported into the U.S. on a temporary basis) must be reported directly to Statistics Canada by the exporter. This exception exists because there is a provision in American law that eliminates the need to declare these goods as imports. Thus, there is no provision for the United States to collect information on railcars and

locomotives under the MOU on the Exchange of Import Data between Canada and the United States and data on these exports are not available.

70. For more information on how to report these goods to Statistics Canada, please send an email to [statcan.tradeliaison-commerceliaison.statcan@canada.ca](mailto:statcan.tradeliaison-commerceliaison.statcan@canada.ca).

**Additional information**

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

## **Appendix A: Requirements relating to the electronic export declaration, the manner of filing it and the information it contains**

In accordance with the authority vested in me under the Delegation of Powers, Duties and Functions of the Minister of Public Safety and Emergency Preparedness under the Customs Act<sup>1</sup> pursuant to subsection 2(4) of the Customs Act<sup>2</sup> and subsections 12(1) and (2) of the Canada Border Services Agency Act<sup>3</sup>, I hereby authorize the following form and manner of filing the form as well as specify the information to be provided on the form for the purpose of reporting exported goods in writing under subsection 95(4) of the Customs Act.

The present authorization repeals the prescription of Form B13A, Export Declaration and information contained therein dated July 10, 1997.

### **Form and manner of filing the form**

The electronic Export Declarations, including the Summary Report, (hereinafter the "electronic Export Declaration"), contained within the CERS portal, and the G7 Electronic Data Interchange (G7 EDI) are the prescribed form for the purpose of reporting exported goods to the Canada Border Services Agency (CBSA) in accordance with subsection 95(1) of the Customs Act.

The electronic Export Declaration must be submitted electronically to the CBSA through the CERS portal or the G7 EDI.

Registration and use of the CERS portal and G7 EDI must comply with the technical requirements, specifications and procedures set out in the Electronic Commerce Client Requirements document.

### **Information**

The data elements that constitute an electronic Export Declaration on the CERS portal and the G7 EDI are the prescribed information for the purposes of reporting exported goods in writing under subsection 95(4) of the Customs Act.

This prescription document will take effect on June 30, 2020.

Dated at Ottawa, Province of Ontario, the 8th day of November 2019.

Signed by Peter Hill, Vice-President  
Canada Border Services Agency

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## **Footnotes**

<sup>1</sup> 9 janvier 2017

<sup>2</sup> R.S.C. 1985, c.1 (2nd Supp)

<sup>3</sup> S.C. 2005, c. 38

## Appendix B: No Declaration Required list

### **NDR1:**

Non-restricted goods exported for consumption in the United States excluding trains (railcars and locomotives).

### **NDR2:**

Non-restricted commercial goods having a value of less than CAN\$2,000.

### **NDR3:**

Non-restricted personal and household effects, other than those of an emigrant, that are not for resale or commercial use. (**Exception: permanently exported conveyances**)

### **NDR4:**

Non-restricted goods exported from Canada on a temporary basis by using A.T.A. carnet numbers are required as part of the NDR.

### **NDR5:**

Non-restricted goods that were temporarily imported and documented on a form [E29B, Temporary Admission Permit](#), and are subsequently exported; E29B numbers are required as part of the NDR.

### **NDR6:**

Non-restricted cargo containers, reusable skids, drums, pallets, straps and similar goods used in the international commercial transportation of goods.

### **NDR7:**

Non-restricted goods exported by a diplomatic embassy or mission personnel for their personal or official use. (**Exception: permanently exported conveyances**)

### **NDR8:**

Personal gifts of non-restricted goods. (**Exception: permanently exported conveyances and commercial goods**)

### **NDR9:**

NDR9 is no longer in use.

### **NDR10:**

Non-restricted goods exported for repair or warranty repair regardless of value that will be returned to Canada.

**NDR11:**

Non-restricted goods imported for repair or addition, which are subsequently exported, where the value of the repair or addition is less than CAN\$2,000 or is covered by a warranty.

**NDR12:**

Non-restricted goods for use as ship's stores by a Canadian carrier.

**NDR13:**

Non-restricted goods manufactured or produced outside Canada and removed for export from a bonded warehouse or sufferance warehouse.

**NDR14:**

Non-restricted goods, other than goods exported for further processing, that will be returned to Canada within 12 months after the date of exportation.

**NDR15:**

Non-restricted goods being exported due to an emergency or goods exported on behalf of the Department of National Defence and reported orally according to section 15 of the [Reporting of Exported Goods Regulations](#).

**NDR16:**

Other (this includes non-restricted goods used for unique situations). For this category, the reason for the NDR must be pre-authorized by the CBSA.

## Appendix C: Summary Reporting Program

Exporters interested in participating in the Summary Reporting Program (SRP) must submit an application to the CBSA and be approved to participate in the program.

### Criteria to qualify for the Summary Reporting Program

An exporter may use summary reporting for exported goods if:

- (a) the goods are bulk or homogeneous (if such goods meet the eligibility criteria)  
and
- (b) the exporter has received written confirmation from the CBSA that the goods may be reported in accordance with the SRP

### Restricted goods

If the goods to be exported are restricted goods, the exporter must present to the CBSA, at the time of application, written confirmation from the government department controlling the goods that it approves the goods being reported using the SRP.

The export permits must be made available to the CBSA upon request.

The exporter of restricted goods under the SRP must also ensure that their exporter's summary reporting ID number is written on the export permit to identify the exporter as an SRP participant.

### Application process for the Summary Reporting Program

A request to participate in the SRP must be made in writing on the [BSF613 Summary Reporting Program Application Form](#). The completed application form, including the prescribed sample reporting format, should be forwarded to the CBSA headquarters (HQ) at:

Canada Border Services Agency  
Commercial Registration Unit  
191 Laurier Ave W 12th flr  
Ottawa ON K1A 0L8

The completed application form may also be scanned and sent as an attachment to the following e-mail address: [cbsa.export\\_program-programme\\_exportation.asfc@cbsa-asfc.gc.ca](mailto:cbsa.export_program-programme_exportation.asfc@cbsa-asfc.gc.ca)

When completing the SRP application, exporters should include the following:

- goods that are typically shipped

- places of exit routinely used
- consignee countries routinely used
- [Harmonized Commodity Description and Coding System](#) for export at the 8 digit level (that is to say, HS-08 export codes) and
- all other information requested on the [BSF613 Summary Reporting Program Application Form](#), as per the instructions in this form

If the CBSA determines that the exporter meets the program requirements and if the decision is made to approve the application, the latter is valid for 2 years. Exporters will need to re-apply at least 90 days before the effective expiry date in order to continue using summary reporting. Summary report ID numbers are unique for each participant and should not be shared with third parties as the SRP participant is liable for any non-compliance.

If an application is not accepted, the CBSA will inform the applicant in writing.

### **Amendments to the application for the Summary Reporting Program**

Exporters who wish to add goods, places of exit, or countries of destination to a summary report, not authorized on their initial application, are required to complete an amended application ([BSF613 Summary Reporting Program Application Form](#)) and submit it to the CBSA for approval. SRP participants wishing to report additional goods, or add places of exit or countries of destination that were not authorized on the original application, must not report the goods via the SRP until their amended application has been approved.

If goods that were authorized on the original application subsequently become restricted, it is the exporter's responsibility to submit an amended application to the CBSA immediately. Submitting a monthly report for goods that do not qualify for the SRP may result in an Administrative Monetary Penalty (AMP).

### **Submitting a summary report**

SRP participants are required to submit a report covering the previous calendar month to the CBSA within 5 business days following the end of the month in which the goods are exported.

On the first day of each month, CERS Portal Business Account Owners will receive an automated notice advising them of the requirement to submit the summary report within the prescribed time frame. These are to be submitted via the CERS Portal.

To avoid potential penalties from the CBSA, exporters must submit their reports using the prescribed format and within the specified time frame.



If there is nothing to report for a particular month, a report must still be submitted within 5 business days after the end of the month indicating that no exports have taken place for that month (that is to say, exporters are required to submit a nil report).

Failure to provide a report or meet the 5 business days reporting time frame may result in an administrative monetary penalty. When a penalty is issued in relation to a particular summary report not being filed, exporters are still required to submit that report.

### **Amendments to the summary report**

When an amendment is required to a summary report, the specific summary report that requires an amendment must be selected in the CERS Portal. As a rule, the exporter or customs service provider will be required to submit an "Amend to update the Summary Report" when any of the data elements present in the most recent version of the report need to be changed. The Amend submission must be completed within 30 days of discovery of errors or omissions (or being notified by the CBSA) that one or more changes are required. The amendment must also be submitted if the goods are no longer being exported (please refer to chapter 25 of the [ECCRD](#)).

Amendments to summary reports must be made within 30 days of discovering that one or more changes are required or being notified by the CBSA that an amendment is required. Amendments can be made in the CERS Portal up to 2 years following the initial submission, after which time the amendment can only be made using the Voluntary Disclosure Program as documented in [Memorandum D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

SRP participants who wish to amend or void previously transmitted summary reports by electronic file transfer (same aforementioned deadlines apply) must do so by contacting the Importer and Exporter Compliance Unit by email at: [IE\\_Compliance-IE\\_Conformite@cbsa-asfc.gc.ca](mailto:IE_Compliance-IE_Conformite@cbsa-asfc.gc.ca).

### **Termination of the Summary Reporting Program participation**

Exporters wishing to end their participation in the SRP must send written notice to the CBSA's Commercial Registration Unit (the contact information is provided above) informing of their intention, 30 days before the effective date of termination.

The CBSA may remove exporters from the program should they no longer meet the program criteria. If the CBSA terminates an exporter's summary reporting privilege, the CBSA will inform the exporter in writing of its intention 30 days before the effective date of termination.

## **Questions regarding the Summary Reporting Program**

For questions related to compliance matters, such as late CERS Portal summary report submissions, summary reports that are assigned the wrong reporting period, or summary reports that have inaccurate or incomplete information regarding export cargo shipments, contact the Importer and Exporter Compliance Unit: [ie\\_compliance-ie\\_conformite@cbsa-asfc.gc.ca](mailto:ie_compliance-ie_conformite@cbsa-asfc.gc.ca).

## Appendix D: Proof of Report

The formats of the proof of report numbers for each of the reporting methods are outlined hereinafter.

### Canadian Export Reporting System

The proof of report number for a Canadian Export Reporting System (CERS) export declaration submission is composed as follows:

- (i) Exporter's authorization ID (format: AA9999)
- (ii) Date of submission (format: YYYYMMDD)  
and
- (iii) Sequential number determined by the CBSA (between 1 to 9999999999, that is, 1 to 11 digits in length inclusively)

Examples: March 20, 2020 is used as the hypothetical date of submission:  
AB1234202003201, AB12342020032010, AB123420200320100, AB123420200320101

**Note:** CERS removes a gap that occurred with the former Canadian Automated Export Declaration (CAED) that allowed the proof of report number to be generated before an export declaration had been submitted. CERS generates a proof of report number only after the export declaration has been successfully submitted.

The CBSA is aware that the exporting carrier occasionally obtained the proof of report number before the export declaration had been submitted in order to provide the exporter a "unique carrier-assigned code". This practice originated from some carriers hardcoding their system to require the proof of report before generating a Cargo Control Number (CCN).

The "unique carrier-assigned code" on an export declaration must enable a carrier or warehouse operator to locate and present the goods to the CBSA for examination at any time prior to the goods leaving Canada. It is an alphanumeric sequence that must be 21 characters or less and cannot have been previously used within the calendar year. It does not need to be the CCN.

Carriers unable to generate a "unique carrier-assigned code" without the proof of report number may instruct exporters to enter an identifier that can be used by carriers and warehouse operators to locate and present the goods to the CBSA for examination at any time prior to the goods leaving Canada. For example, a carrier may ask an exporter to use one of the following identifiers: trailer number, parcel number, container number, railcar number or equipment number.

The exporter would subsequently complete the "unique carrier-assigned code" by adding the date of export to this identifier. If multiple shipments are associated to the same identifier, the "unique carrier-assigned code" would also need to number the shipments related to the identifier to make the code unique.

Further guidance on completing the "unique carrier-assigned code" is provided below for three exportation scenarios:

**a. Goods are exported from Canada to a non-U.S. destination:**

The user enters the "unique carrier-assigned code" provided by the exporting carrier.

**b. Goods are exported from Canada to the United States and proceed to a non-U.S. destination with a different carrier:**

The user completes the "unique carrier-assigned code" with information related to the carrier departing the United States. Other carrier information on the export declaration should relate to the carrier transporting the goods from Canada.

**c. Goods are exported from Canada to a non-U.S. destination but the "unique carrier-assigned code" cannot be generated without a proof-of-report number:**

It is no longer possible for the carrier to obtain the proof of report number from the exporter or customs service provider before the goods are reported.

Carriers unable to generate a "unique carrier-assigned code" without the proof of report number may instruct exporters to enter an identifier that can be used by carriers and warehouse operators to locate and present the goods to the CBSA for examination at any time prior to the goods leaving Canada. For example, a carrier may ask an exporter to use one of the following identifiers: trailer #, parcel #, container #, railcar # or equipment #.

The exporter would subsequently complete the "unique carrier-assigned code" by adding the date of export to this identifier. If multiple shipments are associated to the same identifier, the "unique carrier-assigned code" would also need to number the shipments related to the identifier to make the code unique.

This guidance can be summarized with the following formula: unique carrier-assigned code = [identifier] + [date of export] + [shipment number].

## **G7 Electronic Data Interchange Export Reporting**

The proof of report number for G7 Electronic Data Interchange (EDI) Export Reporting (G7 EDI) is 17 digits in length, example: RC123420121012345, and includes:

(i) authorization ID, which is composed of 2 alphabetic and 4 numeric digits,  
example: RC1234  
and

(ii) form ID, which is composed of the year, month and 5-digit sequential transaction  
number, example: 20121012345

**Note:** The licence number issued to G7 EDI participants **does not** form part of the proof of report.

### **Summary Reporting Program**

For the Summary Reporting Program (SRP), the proof of report number is the summary reporting ID number, example: SUM9999. This ID is unique to the exporter and does not change with each shipment.

For SRP monthly reports submitted through the CERS Portal, the proof of report is composed as follows: SUMID (SUMNNNN) + submitters Auth ID (AANNNN) + YYYYMM for a total of 19 characters.

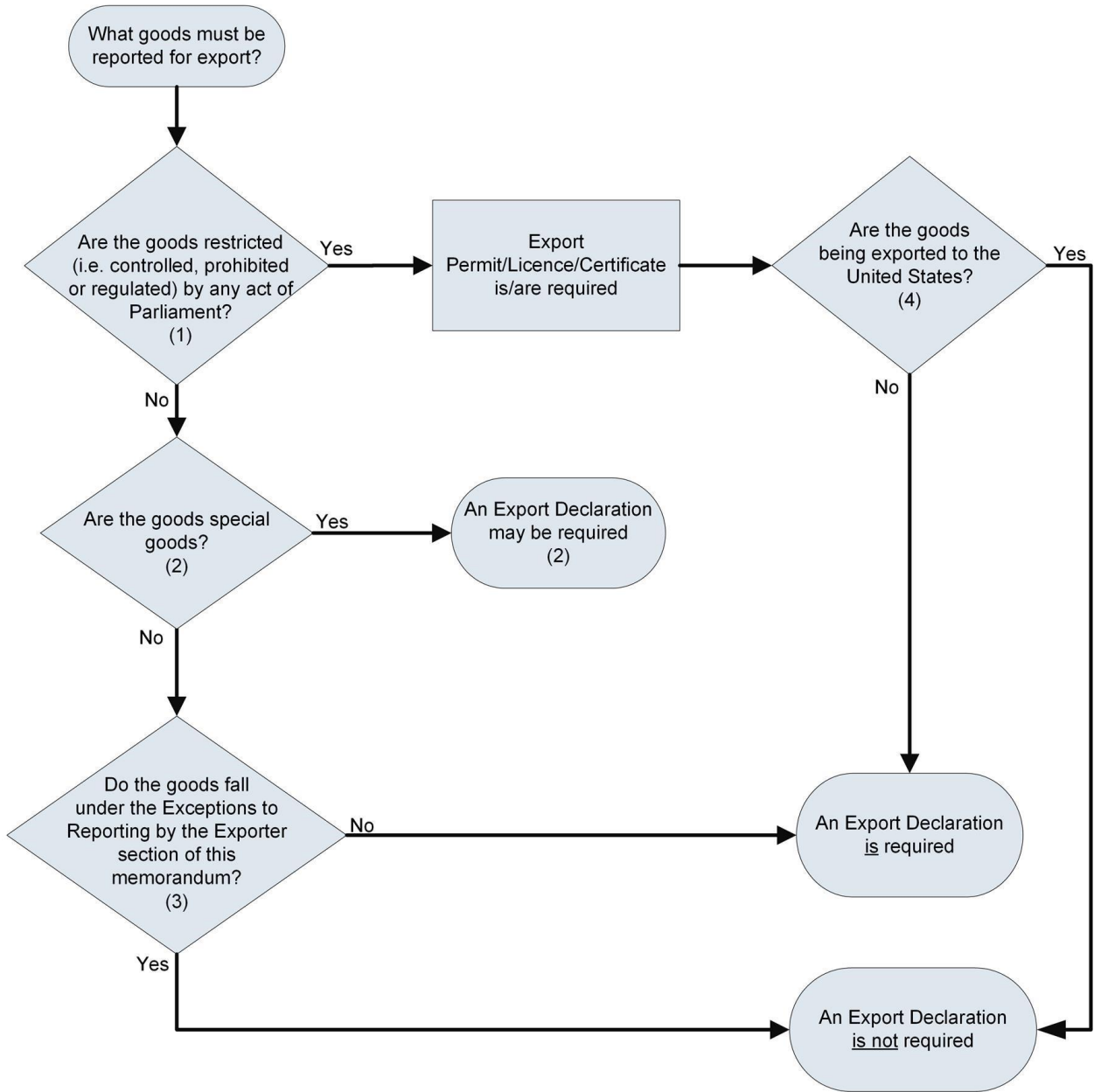
**Note:** If the SRP report submission is completed by an exporter, then the SRP report will be assigned the exporter company's exporter Auth ID.

If the SRP report submission is completed by a customs service provider on behalf of an exporter, then the SRP report will be assigned the customs service provider's Auth ID.

### **No Declaration Required**

If exporters do not have to report their exports to the CBSA, carriers must note this by using the correct No Declaration Required Number (NDR number). For a comprehensive list of goods that do not require an export declaration please refer to Appendix B.

## Appendix E: When is an export declaration required?



(1) Please refer to the Restricted Goods Section for further information.

(2) Please refer to the Special Goods Section for further information.

(3) Please refer to the Exceptions to Reporting Section for further information.

(4) Goods moving in-transit through the United States and destined for consumption in another country (i.e. not the United States) are required to be reported to the CBSA.

The flow chart illustrates factors under which goods for exports must be reported. The goods are divided in 3 categories: restricted, special and regular. By answering several questions of

the chart, you will determine whether your goods need to be reported on an Export Declaration.

The chart begins with the question: What goods must be reported for export? To answer this question you are directed to question: "Are the goods restricted (i.e. controlled, prohibited or regulated) by any act of Parliament?" You are referred to note "1" at the bottom of the chart which reads: Refer to the "Restricted goods" section for further information.

- If you answer "yes", then an **Export Permit/Licence/Certificate** is/are required. You are directed to the question: "Are the goods being exported to the United States?" [You are referred to note "4" at the bottom of the chart which reads: Goods moving in-transit through the United States and destined for consumption in another country (i.e. not the United States) are required to be reported to the CBSA.]
  - If the answer to this question is "yes", an Export Declaration is not required
  - If the answer is "no", an **Export Declaration is required**

However, if you reply "no" to the question "Are the goods restricted (i.e. controlled, prohibited or regulated) by any act of Parliament?" you are directed to question: "Are the goods special goods?" [You are referred to note "2" at the bottom of the chart which reads: Please refer to the "Special goods" section for further information.]

- If the response is "yes", an **Export Declaration may be required**. Reference is made to note "2" again.
- If the answer is "no", you are directed to the question: "Do the goods fall under the Exceptions to reporting by the exporter section of this memorandum?" You are referred to note "3" at the bottom of the chart. Note 3 reads: Please refer to the "Exceptions to reporting by the exporter" section for further information.
  - If the reply is "yes", an Export Declaration is not required
  - If the reply is "no", an **Export Declaration is required**

## References

### Issuing office

Importer and Exporter Programs Unit  
Program and Policy Management Division  
Commercial Program Directorate  
Commercial and Trade Branch

### Headquarters file

### Legislative references

[Customs Act](#)  
[Reporting of Exported Goods Regulations](#)  
[Export and Import Permits Act](#)  
[Customs Tariff](#)

### Other references

[D2 series](#), [D3-1-8](#), [D7 series](#), [D8 series](#), [D17-1-5](#), [D19 series](#)

Superseded Memorandum D20-1-1 dated February 10, 2020