



# Memorandum D20-1-1: Exporter Reporting

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## Plain language summary

**Target audience:** Exporters of commercial goods and customs service providers

**Key content:** This memo outlines the guidelines and requirements that exporters must fulfill to meet their obligations to report goods that are exported from Canada

**Keywords:** Carriers, CERS, customs service providers, exports, export declaration, export reporting, exporter, restricted goods

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## Updates made to this D-memo

This memorandum has been updated to:

- clarify the process required to obtain a business number or RM program identifier (please refer to the definitions thereof and to paragraphs 7, 42 and 43)
- clarify the exporter reporting exemption for visiting forces (refer to paragraph 75 and [Appendix B: Goods that do not need an export declaration](#))
- make minor editorial revisions and renumber paragraphs

## Definitions

1. The following definitions, some of which are from the [Customs Act](#) and the [Reporting of Exported Goods Regulations](#), apply in this memorandum:

### Act

The *Customs Act*.

### Administrative Monetary Penalty System (AMPS)

A system used by the 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

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.

### Business number and RM program identifier

- **BN9**

The business number BN9 is a nine (9)-digit number designated by the Canada Revenue Agency (CRA) and is used as a common client identifier for businesses to simplify their dealings with federal, provincial, and municipal governments. Businesses receive a BN9 when they are incorporated federally, registered or incorporated provincially, or enrolled in federal or provincial programs (e.g. GST, HST, or EHT).

- **RM**

The RM is a six (6)-character alphanumeric program identifier that notes the business is enrolled in a CBSA program (e.g. Exporter, Importer, Carrier, Customs Broker). Formerly used to identify only importers and exporters, the CBSA Assessment and Revenue Management (CARM) Solution has broadened the use of the RM to all CBSA programs.

- **BN15**

The BN15 is made up of the BN9 plus the RM identifier as defined above (e.g. 123456789RM0001). The exporter must have a BN15 active for export (i.e., Exporter Program).

### **Canadian Export Reporting System (CERS)**

A web-based, self-service portal that allows the exporting community to electronically submit exporters' export declarations to the CBSA.

### **Carrier**

In respect of goods that are exported, the person, other than the exporter of the goods, involved in international commercial transportation who reports cargo to the CBSA and/or who operates a conveyance used to transport goods to or from Canada.

### **Commercial goods**

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**

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**

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:

- 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*
- 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
- 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.

### **Electronic Commerce Client Requirements Document (ECCRD)**

A document established by the CBSA, as amended from time to time, that provides comprehensive information about business and system requirements of various electronic transactions for multiple import and export programs.

### **Electronic longroom (eLR)**

A service offered at some CBSA offices to submit eligible documents by email.

### **Emigrant**

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

### **Export declaration**

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**

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:

- 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*
- 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
- reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods

#### **Homogeneous goods**

Goods that:

- closely resemble each other in respect of their component materials and characteristics and
- are intended to be used for the same purpose

#### **Mail**

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

#### **Memorandum of Understanding (MOU)**

A written agreement between the CBSA and an MOU participant as described in [Memorandum D3-1-8: Cargo – Export Movements](#).

#### **Monetary instruments**

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

- securities, including stocks, bonds, debentures and treasury bills and
- 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.

#### **No declaration required (NDR)**

Method of categorizing goods that are exempt from being reported by the exporter.

#### **Non-restricted goods**

Goods that do not require a permit, licence or certificate under any Act of Parliament.

#### **Officer**

A border services officer.

#### **Permit**

Approval granted by the responsible government department to allow the export of restricted goods. It includes permits, licences, or certificates in electronic or paper format. Exporters may, in certain cases, export restricted goods to eligible destinations under general export permits.

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

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

#### **Place of exit**

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

#### **Regular goods**

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 temporarily imported 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**

Goods that:

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

or

- are part of a manufacturing and stock control system in which goods are produced and delivered, as they are required (e.g. just in time goods)

### **United States**

United States, for the purposes of this memorandum, refers to the United States of America, including Puerto Rico and the U.S. Virgin Islands.

## **Guidelines**

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

2. Goods being exported from Canada must be reported to the Government of Canada in accordance with Part V sections 95 to 97.2 of the Act.
3. The export declaration is 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 (e.g. carriers, freight forwarders).
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, accurate and complete information is provided to the CBSA within the prescribed timeframes (refer to the "Timeframes" section).

#### **Customs service providers**

6. A customs service provider may perform different roles, such as providing services related to the movement of the goods (i.e. freight forwarder, warehouse operator) or related to the submission of export declarations (i.e. as an agent of the exporter). With regard to the former role, if an officer suspects on reasonable grounds that the goods are being exported contrary to an Act of Parliament, they may request that the customs service provider report the goods in writing before the goods leave Canada, in accordance with section 14 of the *Reporting of Exported Goods Regulations*.
7. Where a customs service provider is submitting an export declaration on behalf of an exporter, they will submit the export documentation according to the requirements specified for exporters. The customs service provider must report such exportations using the BN15 belonging to the exporter, not their own (refer to the note of paragraph 43).

#### **Carriers**

8. Carriers should refer to *Memorandum D3-1-8: Cargo–Export Movements* for information on cargo and conveyance reporting.

### **Goods that you must report**

9. The following factors indicate whether goods must be reported (refer to [Appendix E: When an export declaration is required](#)):
  - (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 timeframes (refer to the "Timeframes" section) using the applicable reporting method (refer to the "Reporting methods" section)
10. 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 that exempted goods (refer to Appendix B: Goods that do not need an export declaration) be reported.



## Regular goods

11. All goods not mentioned in the “Restricted goods” (paragraphs 12 to 14), “Special goods” (paragraph 15) or “Exceptions to reporting by the exporter” (paragraph 25) 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 timeframes (refer to the “Timeframes” section) using an applicable reporting method (refer to the “Reporting methods” section).

## Restricted goods

12. When exporting restricted goods to the United States (this does not include restricted goods transiting through the United States for export to another country) an export declaration is not required.

However, exporters must provide the required export permit within the timeframes by mode of transportation (refer to the “Timeframes” 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](#)).

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

- An export declaration is required using an applicable reporting method (refer to the “Reporting methods” section) and
- Exporters must provide the printout of the electronic declaration (e.g. Canadian Export Reporting System) and the required export permit within the timeframes by mode of transportation (refer to the “Timeframes” 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.

## Reporting goods under general export permits

14. Exporters may, in certain cases, export restricted goods to eligible destinations under general export permits (GEP). They must, however, indicate the appropriate GEP number in the export permit field of 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, refer to [Export controls](#) from Global Affairs Canada.

**Exception:** Goods valued at **less than CAD\$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 (**Note:** If the total value of all the goods in the shipment is CAD\$2,000 or more, the GEP number must be indicated in the permit field of the export declaration for those United States Origin goods that are being exported under the authority of the GEP, even if their individual value in the shipment is less than CAD\$2,000). 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 for goods being exported to countries listed in GEP 12. Such goods require individual export permits.

## Special goods

15. There are 6 categories of “Special goods” as described in paragraphs 16 to 24, 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

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

- goods, excluding goods exported for further processing, that will return to Canada within 12 months, or
- goods exported for repair or warranty repair that will return to Canada (no time limit)

17. To help substantiate that the goods are Canadian goods upon their return to Canada, the exporter may use form BSF407-Identification of Articles for Temporary Exportation or an A.T.A. Carnet when the goods are exported; **no export declaration is required**. For applicable procedures, please refer to the Departmental 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, please refer to the Departmental Memoranda in the [D8 series](#).

## Non-restricted goods temporarily imported that are leaving Canada

18. Temporary imports leaving Canada that were documented at the time of importation on form [E29B, Temporary Admission Permit](#) or on an A.T.A. Carnet must be presented to the CBSA prior to exportation of the goods; **no export declaration is required (subject to paragraph 19 b) below)**. For applicable procedures, please refer to Departmental 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](#).

19. Additionally, if the goods have been subject to repairs, additions, or processing while in Canada, the exporter must follow these reporting instructions:

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

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

(i) If the goods, while in Canada, have undergone additions, repairs not covered by warranty, or processing, and the value of the additions, repairs or processing is CAD\$2,000 or more, **an export declaration is required** unless the goods are being exported to the United States. Only the additions, repairs or processing must be declared as exports.

(ii) If the goods, while in Canada, have undergone additions, repairs not covered by warranty, or processing, and the value of the additions, repairs or processing is less than CAD\$2,000, **no export declaration is required**.

### Permanently exported conveyances

20. 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 (e.g. 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:

- When a conveyance is permanently exported to the United States: Documentation identifying the conveyance identification number must be presented to the CBSA upon request
- When a conveyance is permanently exported to countries **other** than the United States: **An export declaration** quoting the conveyance identification number in the proper field **must be presented to the CBSA** within the prescribed timeframes (refer to the "Timeframes" section) using the applicable reporting method (refer to the "Reporting methods" section)

### Currency and monetary instruments in circulation

21. 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 CAD\$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**.

22. 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

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

- Commercial goods valued at CAD\$2,000 or more: commercial goods destined for a single consignee, when the total value of all the goods in the shipment is CAD\$2,000 or more
- 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 in-transit valued at **less than CAD\$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. (Note: If the total value of all the goods in the shipment is CAD\$2,000 or more, the GEP number must be indicated in the permit field of the export declaration for those United States Origin goods that are being exported under the authority of the GEP, even if their individual value in the shipment is less than



CAD\$2,000). This exception does not apply for goods being exported to countries listed in GEP 12. Such goods require individual export permits.

### Fishing catch

24. 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. For more information on the report of fishing vessels, please refer to *Memorandum D3-1-8: Cargo – Export Movements*.

### Exceptions to reporting by the exporter

25. 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:

- Non-restricted goods exported to the United States. For trains (railcars and locomotives) refer to paragraphs 76 and 77
- Non-restricted commercial goods valued at less than CAD\$2,000
- Non-restricted personal and household effects, other than those of an emigrant, that are not for resale or commercial use
- Non-restricted goods (excluding permanently exported conveyances) exported by diplomatic embassy or mission personnel for their personal or official use
- Personal gifts and donations of non-restricted goods, excluding permanently exported conveyances and commercial goods

### Timeframe to submit export declarations

26. The timeframe to submit export declarations, permits or other documentation to the CBSA depends on the mode of transportation by which the goods leave Canada or by the type of goods being exported.

27. In accordance with section 3 of the *Reporting of Exported Goods Regulations*, the minimum timeframes for reporting exports 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.
- (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 may be reported immediately before they are exported, unless they are restricted goods, in which case they must be reported under the timeframes according to the mode of transportation, as outlined in (a) above

(c) For fishing catch pursuant to paragraph 24 of this memorandum: The exporter will submit an export declaration immediately after the vessel returns to Canada.

### Reporting methods available to exporters

28. To submit an export declaration, the following two electronic reporting methods are available to exporters and to customs service providers reporting on an exporter's behalf (refer to [Appendix A: Requirements relating to the electronic export declaration](#), the manner of filing it and the information it contains):

#### Canadian Export Reporting System

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

30. For more information about CERS, please refer to the CERS web page.

31. To register for CERS, exporters must complete the form [BSF831-Exporter reporting 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).

32. When using the CERS reporting method, all applicable data must be provided 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**

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

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

35. To register for G7 EDI, exporters must complete [BSF831-Exporter reporting application form](#) along with its G7-EDI software information annex and submit these by email to: [cbsa.export\\_program-programme\\_exportation.asfc@cbsa-asfc.gc.ca](mailto:cbsa.export_program-programme_exportation.asfc@cbsa-asfc.gc.ca).

36. When using the G7 EDI reporting method, all applicable data must be submitted 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, certificate or other required document 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*.

### **Additional tools**

#### **Export electronic longroom**

37. The export electronic longroom (eLR) is an email and digital stamping service offered at some CBSA offices.

38. Exporters and customs services providers can use this service to submit eligible export documents electronically. For a list of eligible export eLR submissions and requirements, please consult the export [Electronic Longroom](#) web page. For a list of locations accepting export eLR submissions, please consult the [directory of participating offices](#).

#### **System Outage Contingency Plan**

39. In the event of a system outage, exporters or customs service providers can present two paper copies of the [BSF844-Exporter contingency form](#) in accordance with the CBSA [System Outage Contingency Plan](#).

40. The documents must be presented at the export reporting office closest to the place of exit of the goods. If that office participates in the eLR process, the BSF844-Exporter contingency form can be emailed instead. For more information, please refer to the export Electronic Longroom web page (refer to paragraphs 37 to 39 and 41).

41. The BSF844-Exporter contingency form does not replace the requirement to submit an electronic export declaration (that is, CERS or G7 EDI declaration); therefore, along with completing the BSF844-Exporter contingency form, **the exporter or customs service provider must submit an electronic export declaration once the system outage is resolved.**

#### **Business number and RM program identifier**

42. When using a reporting method, the exporter (including a sole proprietor, partnership, corporation, trust or other organization) must have a business number (BN9) and RM program identifier **active for export (i.e. Exporter Program)** and all related information up-to-date. A valid BN15 is required to submit export declarations via CERS or G7 EDI.

43. If the exporter does not have a BN9 and export RM, or has a BN9 but not an export RM, the exporter (or their customs service provider) can complete the Exporter Program Enrolment process using the CBSA Assessment and Revenue Management (CARM) Client Portal to obtain the BN15 or export RM respectively. For assistance, please [contact the CARM Client Support Help Desk](#) by completing the web form.

**Note:** A customs service provider who completes an export declaration on behalf of an exporter must enter the exporter's BN15 on the export declaration and not their own. Administrative Monetary Penalties (AMP) are issued against the BN15 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 60).

## Summary Reporting Program

44. 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.

45. For more information on the application and reporting processes of the SRP, please refer to [Appendix C: Summary Reporting Program](#). For more information on submitting summary reports through the CERS Portal, please refer to the said Appendix and chapter 25 of the ECCRD.

## Oral reporting

46. 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

47. 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: Proof of report](#)). Carriers or customs service providers who are Memorandum of Understanding (MOU) participants (that is to say, entered into an 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

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

49. 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 a previously amended export declaration, have changed.

50. For information on amendments to summary reports, please refer to Appendix C: Summary Reporting Program and chapter 25 of the ECCRD.

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

## Cancelling export declarations

52. When goods reported to the CBSA on an export declaration are not exported from Canada, the exporter or the exporter's customs service provider must 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.

53. A CERS export declaration submission can be cancelled electronically through the CERS Portal using the "Void" feature under "Export Documents" up to 90 days after the original date of submission.

54. For cancellation of a summary report, please refer to Appendix C: Summary Reporting Program and to chapter 25 of the ECCRD.

55. Cancellations to a G7 EDI declaration are to be made through the electronic cancellation feature. For more information on the process to be followed, please refer to the G7 Electronic Data Interchange Export Reporting website.

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

## Examination of exports by the CBSA

56. 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.

57. 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.

58. 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

59. 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 (e.g. providing a detailed description of the goods, including make and model, when applicable) 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

60. Enforcement actions may be in the form of seizures or ascertained forfeitures, either in addition to, or instead of, a penalty under the AMPS.

## Administrative monetary penalty system

61. When an exporter infraction is determined, a penalty may be applied against the exporter.

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

## Seizures and ascertained forfeitures of exports by the CBSA

63. 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.

64. 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

65. 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 [Appeals/Reviews](#)).

## Voluntary Disclosure Program

66. 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.

67. 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

68. 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.

69. 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.

## One-time exporters exporting commercial goods

70. Normally a customs service provider who completes an export declaration on behalf of an exporter will provide the exporter's BN15 on the export declaration and not their own. However, in the case of a one-time exporter exporting commercial goods, the customs service provider will submit the export declaration under their own BN15 on behalf of this exporter. Customs service providers can use the one-time exporter reporting option by selecting the "One Time Submission" option in CERS or by using their one-time exporter authorization ID for G7-EDI reporting. The "**One Time Submission**" reporting option should **only be used one** time by a customs service provider for each exporter. Customs service providers that have instances of multiple "One Time Submission" for the same exporter may be subject to penalties and enforcement actions.

**Note:** Administrative Monetary Penalties (AMP) are issued against the BN15 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 the note under paragraph 43).

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

71. 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

(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.

**Note:** Goods, including those exported for repair or overhaul, exported to other locations may be included under this exemption, provided that the goods remain owned by and for the exclusive use of the DND, and will be returned to Canada.

72. As the above mentioned goods do not need to be reported with an electronic reporting method, DND may be required to provide the carrier with NDR15 as indicated in [Appendix B: Goods that do not need an export declaration](#).

73. Non-restricted goods exported by the DND for repair or overhaul are exempt from reporting (No declaration required NDR10) by paragraph 6(j) of the *Reporting of Exported Goods Regulations*. Paragraph 6(j) states that goods exported for repair or warranty repair that will be returned to Canada may, if the goods are not restricted, be exported without being reported by the exporter.

**Note:** Goods that would otherwise be restricted under the *Export and Import Permits Act* are considered non-restricted when exported by the DND.

74. If the goods are exported by a private company engaged by the DND, the company is required to report the goods electronically, using the CERS or G7 EDI reporting method, and provide any applicable export permits within the prescribed reporting timeframes.

## Exporter reporting exemption for visiting forces

75. Visiting Forces of designated foreign countries pursuant to the [Visiting Forces Act](#) are exempted from reporting the exportation of arms, military stores, munitions of war and other goods, which are the property of and remain the property of a designated foreign country. The exemption only extends to goods owned by a designated foreign country that were imported temporarily by a Visiting Force under tariff item No. 9810.00 00. Visiting Forces using this exporter reporting exemption may indicate to the carrier that No Declaration is Required (NDR) using NDR9 as outlined in Appendix B: Goods that do not need an export declaration.

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

76. 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 Memorandum of Agreement on the Exchange of Import Data between Canada and the United States and data on these exports are not available.

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

78. For more information related to exporter reporting, [Contact border information services](#).





## 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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### Section notes

<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: Goods that do not need an export declaration

If goods are exempt from being reported by the exporter and are being transported by a carrier with a memorandum of understanding (MOU) with the CBSA for exports, the exporter may indicate to the carrier that **no declaration is required** (NDR).

The following NDR codes may be provided by the exporter to the carrier to indicate the reason an exporter declaration is not required.

**Note:** Restricted goods exported for consumption in the United States do not require an exporter declaration; however, the appropriate permit, certificate or licence, must be presented.

Each of the following NDRs should be read in conjunction with its corresponding section in the present memorandum as the latter provides more information on when these NDRs apply.

**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 CAD\$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 the A.T.A. Carnet; 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](#) or an A.T.A. Carnet and are subsequently exported; E29B numbers or A.T.A. Carnet numbers are required as part of the NDR

**NDR6:**

Non-restricted cargo containers, skids, drums, pallets, straps and similar reusable goods used by a carrier 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 and donations of non-restricted goods (**exception: permanently exported conveyances and commercial goods**)

**NDR9:**

Arms, military stores, munitions of war and other goods, which are the property of and remain the property of a designated foreign country, that were temporarily imported by a visiting force

**NDR10:**

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

**NDR11:**

Non-restricted goods temporarily imported for warranty repairs; non-restricted goods temporarily imported for additions, repairs not covered by warranty, or processing, and the value of the additions, repairs or processing is less than CAD\$2,000

**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 exported because of an emergency or goods exported by the Department of National Defence (DND) 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:

- the goods are bulk or homogeneous (if such goods meet the eligibility criteria), and
- 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 Program 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  
Integrated Corporate and Operational Support for Commercial Operations  
191 Laurier Ave W 12th floor  
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)

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 (refer to the above section entitled "Restricted goods" of this Appendix).

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 timeframe. 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 timeframe.



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 timeframe 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 (or being notified by the CBSA) of errors or omissions requiring one or more changes. The amendment must also be submitted if the goods are no longer being exported (please refer to chapter 25 of the ECCRD).

Goods cannot be exported to countries of destination that were not authorized on the original SRP application (refer to the section above entitled "Amendments to the application for the Summary Reporting Program") until the latter application has been updated and approved by the CBSA.

To avoid potential penalties from the CBSA, exporters must not export their goods before their amendment is approved.

### Termination of the Summary Reporting Program participation

Exporters wishing to end their participation in the SRP must send written notice to the CBSA's Integrated Corporate and Operational Support for Commercial Operations 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 Program privilege, the CBSA will inform the exporter in writing of its intention 30 days before the effective date of termination.

## 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:

- Exporter's authorization ID (format: AA9999)
- Date of submission (format: YYYYMMDD) and
- 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

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:

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

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

#### **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.

#### **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].

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

- authorization ID, which is composed of 2 alphabetic and 4 numeric digits, example: RC1234 and
- 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 Program 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

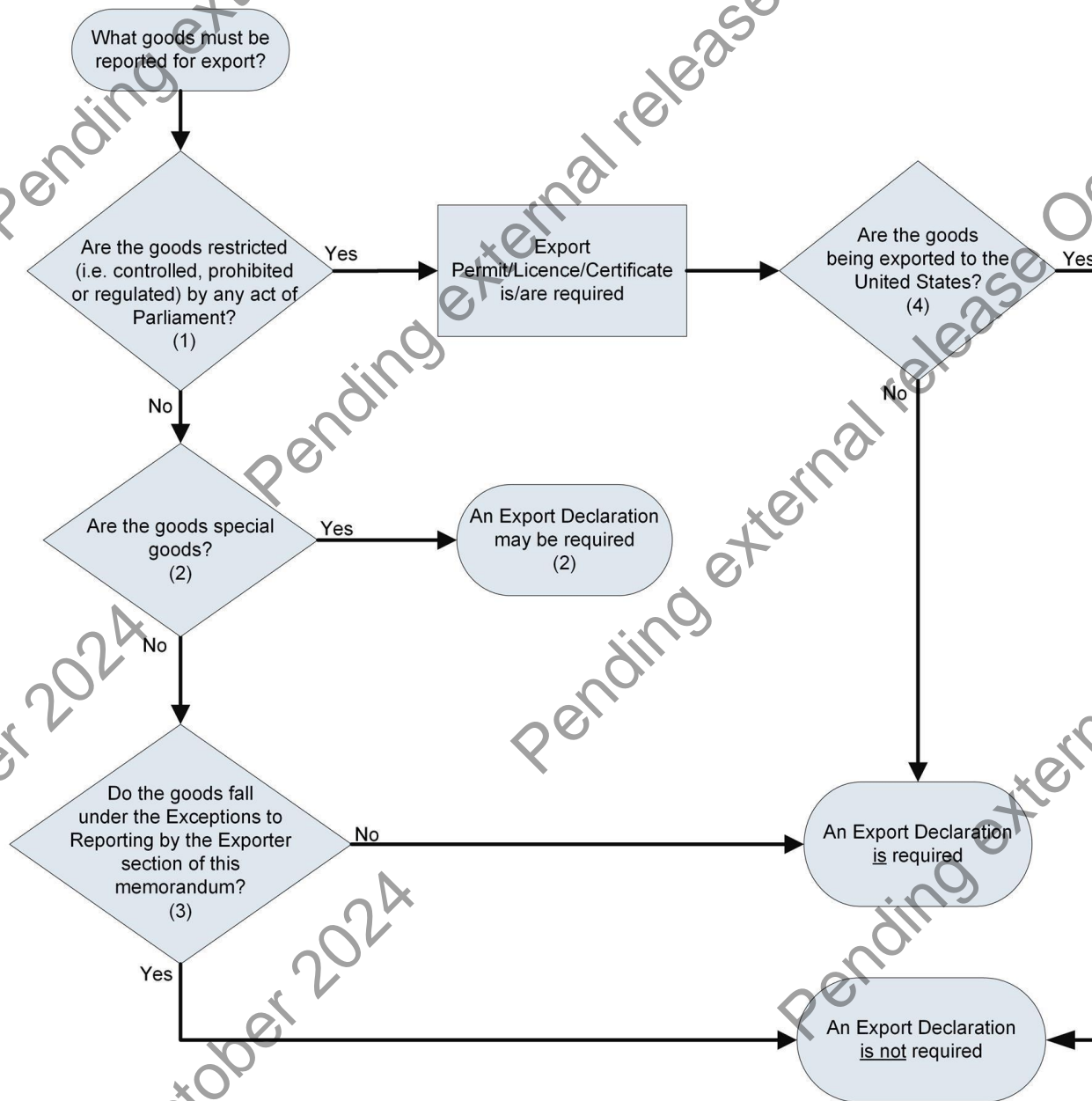
If exporters do not have to report their exports to the CBSA, carriers must note this by using the correct No Declaration Required number (NDR number). For a comprehensive list of goods that do not require an export declaration, please refer to [Appendix B: Goods that do not need an export declaration](#).



## Appendix E: When an export declaration is required

This chart will help you determine when an export declaration is required.

Figure 1: How to determine when you need an export declaration



- (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.

Figure 1 : Text version

The flow chart illustrates factors that determine which goods for exports must be reported. The goods are divided in 3 categories: restricted, special, regular.

By answering several questions of the chart, you will determine whether your goods need to be reported on an Export Declaration.

First 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

Consult these resources for further information:

### Applicable legislation

- [Customs Act](#)
- [Reporting of Exported Goods Regulations](#)
- [Export and Import Permits Act](#)
- [Customs Tariff](#)
- [General Export Permit No. 12 - United States Origin Goods \(GEP 12\)](#)
- [Visiting Forces Act](#)

### Related D-memos

- [D2-6-5 Documentation of Goods for Temporary Exportation](#)
- [D3-1-8: Cargo : Export Movements](#)
- [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](#)
- [D8-1-7 Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#)
- [D8 series](#)
- [D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#)
- [D17-1-5: Registration, Accounting and Payment for Commercial Goods](#)
- [D19-14-1 Cross-border Currency and Monetary Instruments Reporting](#)
- [D20-1-4: Proof of Export, Canadian Ownership, and Destruction of Commercial Goods](#)
- [D22-1-1 Administrative Monetary Penalty System](#)

### Superseded memoranda D

Memorandum D20-1-1 dated August 5, 2022

### Issuing office

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

### Contact us

[Contact border information services](#)

### Related links

#### Forms

- [BSF158-Application for G7 Electronic Data Interchange \(EDI\) Export Reporting](#)
- [BSF613-Summary Reporting Program Application Form](#)
- [BSF831-Exporter reporting application form](#)
- [BSF844-Exporter Contingency Form](#)
- [E29B, Temporary Admission Permit](#)
- [E667, Cross-border Currency or Monetary Instruments Report - General](#)
- [E668, Cross-border Currency or Monetary Instruments Report Made by Person in Charge of Conveyance](#)
- [E677, Cross-border Currency or Monetary Instruments Report - Individual](#)

### Other resources

- [Appeals/Reviews](#)

- [Administrative Monetary Penalty System](#)
- [Canadian Export Reporting System \(CERS\) Portal](#)
- [CARM Client Support Help Desk \(CCSH\)](#)
- [Electronic Commerce Client Requirements Document](#)
- [Electronic Data Interchange / Portal Clients](#)
- [Electronic Longroom](#)
- [G7 Electronic Data Interchange Export Reporting website](#)
- [Global Affairs Canada](#)
- [Softwood Lumber Division of Global Affairs Canada](#)
- [System Outage Contingency Plan](#)