



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Ottawa, June 5, 2015

MEMORANDUM D17-1-10

In Brief

CODING OF CUSTOMS ACCOUNTING DOCUMENTS

1. Pending its full revision to ensure compliance with the standard on Web accessibility, this memorandum has been partially updated to introduce the temporary country code XK for imports from Kosovo.
2. Imports from Kosovo should be coded with the Canadian temporary code “XK” in Field No. 12 – Country of Origin and Field No. 13 – Place of Export of the B3, *Canada Customs Coding Form*. The currency for completing Field No. 17 is “EUR” (Euro Dollar).



Printed in Canada

Canada



Ottawa, November 28, 2012

MEMORANDUM D17-1-10

CODING OF CUSTOMS ACCOUNTING DOCUMENTS

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

TABLE OF CONTENTS

| | Page |
|--|------|
| Guidelines and General Information | |
| Description of Forms | 1 |
| Form B3, <i>Canada Customs Coding Form</i> | 1 |
| Form B3B, <i>Canada Customs Cargo Control Continuation Sheet</i> | 1 |
| Form B6D, <i>Ship's Stores Delivery Declaration</i> | 1 |
| Information Requirements | 2 |
| Documentation Requirements | 2 |
| Additional Information | 2 |
| Appendix A – Form B3 Field Sizes | 3 |
| Appendix B – Coding Instructions for Non-warehouse and Non-consolidated Form B3 | 4 |
| Appendix C – Form B3 (Bonded Warehouse) Coding Instructions | 49 |
| Appendix D – Form B3B, <i>Canada Customs Cargo Control Continuation Sheet</i> | 80 |
| Appendix E – Metric Conversion | 81 |
| Appendix F – Check Digit Calculation for Transaction Numbers | 82 |
| Appendix G – Detailed Coding Statements | 83 |
| Appendix H – List of Codes | 86 |
| Appendix I – Bar Code Specifications | 112 |
| Appendix J – Form B3, Type F – Coding Instructions for Consolidated Accounting Documents | 115 |

GUIDELINES AND GENERAL INFORMATION

1. This memorandum is a guide for Canada Border Services Agency (CBSA) personnel, brokers, and importers/owners who are involved in preparing and processing various customs coding forms.
2. Accounting documents must be properly coded before they can be accepted for either manual or automated data processing. The information used to prepare these documents is obtained from invoices, cargo control data, and other sources, and is coded and placed in a designated area on the coding form referred to as a field.

Description of Forms

Form B3, *Canada Customs Coding Form*

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

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

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

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

Form B3B, *Canada Customs Cargo Control Continuation Sheet*

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

Form B6D, *Ships' Stores Delivery Declaration*

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

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

Information Requirements

8. It is in the best interest of brokers, importers/owners, and CBSA personnel to present accurate documents to CBSA. This allows CBSA to carry out its processing and enforcement functions and expedites release of the shipment to the importer/owner or broker.
9. All information on the coding forms must be legible and all fields must be completed according to the instructions in the appendices.
10. The B3 form package must also include all certificates, licences, permits, or other documents that may be required by another government department or agency as they apply to their acts or regulations for imported goods. However, consolidated Form B3 accounting documents (Form B3, type F) used to account for goods released under the Courier/Low Value Shipment (LVS) Program are not to include supporting documentation when the accounting document is presented to customs. Any supporting documentation (i.e., invoices, Orders in Council) are to be held at the importer's and broker's premises to allow an officer in the future to perform an audit of the records and to obtain or verify the information on which the calculation of duties was based.
11. The border services officer will review Form B3 documentation to ensure compliance with the CBSA's requirements. They will return any B3 form that does not meet the requirements to the importer/owner or broker, and where applicable, withhold release of goods. In all such cases, the border services officer will inform the importer/owner or broker of the reasons for rejection.

Documentation Requirements

12. When Form B3 is presented at a terminal office and is paid either by cash or account, only one copy is required: the CBSA copy. The official receipt for monies tendered for payment of Form B3 at automated locations is a stamped duty-paid copy of a Detailed Coding Statement (DCS) for cash entries or a Form K84, *Importer/Broker Account Statement*, for account entries. Both these statements are generated by the customs automated system. For details, refer to Memorandum D17-1-5, *Registration, Accounting and Payment for Commercial Goods*.
13. When requesting release prior to payment under a Release on Minimum Documentation (RMD) (excluding CADEX), two copies of the release documentation must be presented. The original will be retained by the CBSA for control purposes when the shipment is released and the duplicate returned to the importer/owner or broker for use with the confirming Form B3. In the case of a one-time release prior to payment, three copies of the release

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

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

| Form B3 Type and Wrapper Colour | Copies Required | Remarks |
|--|-----------------|--|
| 10 (grey) Form B3 for Warehouse | 3 | 1 to CBSA 1 to warehouse control 1 to warehouse operator |
| 13 (grey) Form B3 for Re-warehouse | | |
| 20 (grey) Ex-warehouse Form B3 for Consumption | | |
| 21 (grey) Form B3 Ex-warehouse for Export | 3 | 1 to CBSA 1 to warehouse control to warehouse 1 operator |
| 30 (grey) Transfer of Goods | | |
| 22 (grey) Form B3 Ships' Stores, Sales to the Governor | 5 | 1 to CBSA 1 to warehouse control 1 to warehouse operator General and Diplomats 2 to the vessel |

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

Additional Information

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

APPENDIX A**FORM B3 FIELD SIZES**

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

T = Alpha/Numeric

A = Alpha

N = Numeric

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

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

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

| FIELD | SIZE | | |
|--------------|---|-----|---|
| 1 | name = T (...30), for each of a maximum of 4 lines; number = T (...15) | 27 | N (10) |
| | | 28 | N (...4) |
| | | 29* | N (...11) 3r |
| 2 | N (14) | 30 | A (3) |
| 3 | T (...2) | 31 | N (...3) |
| 4 | N (3) | 32 | N (...2) |
| 5 | N (...9) | 33 | N (...7) 5r |
| 6 | A (...1) | 34 | N (...7) 5r |
| 7 | N (1) | 35 | N (...4) 2r |
| 8 | N (...3) | 36* | N (...14) 2r |
| 9 | N (...12) | 37* | N (...11) 2r |
| 10 | N (...3) | 38* | N (...10) 2r |
| 11 | T (...28), for each of a maximum of 2 lines | 39* | N (...11) 2r |
| 12 | A (...3) | 40* | N (...10) 2r |
| 13 | T (...4) | 41* | N (...12) 2r |
| 14 | N (...2) | 42* | N (...11) 2r |
| 15 | N (4) | 43 | N (...7) 2r |
| 16 | N (2) / N (...2) | 44 | N (4) |
| 17 | A (3) | 45 | T (...24) |
| 18 | N (...2) / A (1) | 46 | T (...4) |
| 19* | N (...5) | 47 | N (...12) 2r |
| 20 | for departmental use only | 48 | N (...10) 2r |
| 21 | N (...4) | 49 | N (...11) 2r |
| 22 | T (...30), for each of a maximum of 2 lines | 50 | N (...12) 2r |
| 23* | N (...7) | 51 | N (...12) 2r |
| 24 | N (14) | | *If the amount to be inserted in this field exceeds the maximum field size, the total amount should be divided among as many detail lines as are necessary. |
| 25 | N (...4) | | |
| 26 | T (...16) | | |

APPENDIX B

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

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

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

Field No. 1 – Importer Name and Address

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

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

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

Field No. 2 – Transaction Number

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

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

- (a) the first five digits represent the account security number of the importer/broker who will present the accounting document and/or pay the duties and taxes; and
- (b) the next eight digits represent a number assigned by the importer/broker; and
- (c) the last digit is a check digit calculated using a formula provided by the CBSA (refer to Appendix F).

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

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

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

Notes:

1. All importers/brokers who have an account security number with release prior to payment privileges must submit Form B3 documentation with a bar-coded transaction number.
2. Importers/brokers having only "uncertified cheque" security must assign a transaction number to their accounting documentation. However, it is not mandatory that the transaction number be bar-coded. For all unsecured transactions (i.e., "cash" transactions), the CBSA will assign a bar-coded transaction number.

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

Field No. 3 – Type

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

Code B3 form types alphabetically as follows:

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

- C – Form B3 (final accounting) for:
 - (a) release of goods prior to the payment of duties and taxes (account); or
 - (b) release of goods after the payment of duties and taxes (cash).
- D – Sight Form B3 (interim accounting) for goods as in type C above but where imperfect documentation has been provided.
- F – Form B3 consolidated entry for goods released under the Courier/LVS Program. (See Appendix J for B3 form completion instructions.)
- H – Supplementary Form B3—to voluntarily declare goods reported, but not accounted for at the time of final accounting (for example, invoiced line inadvertently omitted on Form B3) or for overages.
- M – Confirming Form B3 (final accounting) for release of postal goods.
- V – Voluntary Form B3—used by an importer/owner to voluntarily declare goods that were delivered without official customs release.

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

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

Field No. 4 – Office Number

Must complete for all Form B3 types.

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

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

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

Field No. 5 – GST Registration Number

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

Field No. 6 – Payment Code

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

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

Field No. 7 – Mode of Transport

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

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

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

Field No. 8 – Port of Unloading

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

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

Field No. 9 – Total Value for Duty

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

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

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

Field No. 10 – Sub-header Number

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

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

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

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

Field No. 11 – Vendor Name

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

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

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

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

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

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

Field No. 12 – Country of Origin

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

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

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

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

Field No. 13 – Place of Export

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

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

Field No. 14 – Tariff Treatment

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

Use one of the following codes:

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

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

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

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

Field No. 15 – U.S. Port of Exit

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

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

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

Field No. 16 – Direct Shipment Date

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

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

Show MM DD (Month, Day).

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

Field No. 17 – Currency Code

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

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

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

Field No. 18 – Time Limit

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

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

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

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

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

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

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

Field No. 19 – Freight

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

Leave blank for types H, M, and V.

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

Field No. 20 – Release Date

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

Field No. 21 – Line

Must complete on all types of Form B3.

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

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

Field No. 22 – Description

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

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

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

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

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

Field No. 23 – Weight in Kilograms

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

Complete only on the first detail line of each transaction.

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

Field No. 24 – Previous Transaction Number

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

Field No. 25 – Previous Transaction Line

Leave blank on all types of Form B3.

Field No. 26 – Special Authority

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

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

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

- (a) Orders in Council submitted to the Governor in Council by Treasury Board, e.g., Order in Council P.C. 1973-1/82, January 9, 1973, must be shown as 73-1-82.
- (b) Orders in Council submitted to the Governor in Council by the department concerned, e.g., Order in Council P.C. 1985-277, January 31, 1985, must be shown as 85-277.
- (c) Duty Deferral, e.g., 87-016W0001.
- (d) Exporter Distribution Centre (GST) special authority code “1999 – 0000” – relieves GST when authorized by the CBSA.

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

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

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

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

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

Field No. 27 – Classification Number

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

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

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

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

Field No. 28 – Tariff Code

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

Field No. 29 – Quantity

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

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

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

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

Field No. 30 – Unit of Measure

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

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

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

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

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

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

Field No. 31 – Value for Duty Code

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

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

The first-digit code number (relationship)

Explanation

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

The second-digit code number (valuation method used)

Explanation

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

- 7 Deductive value of imported goods (section 51 of the *Customs Act*)
- 8 Computed value (section 52 of the *Customs Act*)
- 9 Residual method of valuation (section 53 of the *Customs Act*)

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

Field No. 32 – SIMA Code

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

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

The first digit will be the SIMA assessment type:

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

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

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

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

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

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

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

Field No. 33 – Rate of Customs Duty

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

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

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

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

The format must be as shown in the following examples:

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

Field No. 34 – Excise Tax Rate

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

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

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

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

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

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

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

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

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

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

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

Field No. 36 – Value for Currency Conversion

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

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

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

Field No. 37 – Value for Duty

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

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

Calculations must be made to the cent.

Field No. 38 – Customs Duties

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

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

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

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

Field No. 39 – SIMA Assessment

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

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

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

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

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

Field No. 40 – Excise Tax

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

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

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

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

Field No. 41 – Value for Tax

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

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

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

Field No. 42 – GST

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

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

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

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

Field No. 43 – Deposit

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

Leave blank on all other types.

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

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

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

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

Field No. 44 – Warehouse Number

Leave blank on all types of Form B3.

Field No. 45 – Cargo Control Number

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

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

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

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

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

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

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

Field No. 46 – Carrier Code at Importation

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

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

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

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

Field No. 47 – Customs Duties

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

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

This field will include customs duty and deposit amounts only.

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

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

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

Field No. 48 – SIMA Assessment

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

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

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

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

Field No. 49 – Excise Tax

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

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

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

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

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

Field No. 50 – GST

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

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

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

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

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

Field No. 51 – Total

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

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

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

Field – Importer/Agent Declaration

Complete on all types of Form B3.

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

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

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

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

Form B3 – Format Examples and Explanations

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

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

The examples have been set forth in the following order:

Example No. Type Format

Simple Form B3 Type Formats

- 1 AB – Confirming Form B3
- 2 C – Perfect Form B3
- 3 D – Sight Form B3
- 4 AD – Confirming Sight Form B3
- 5 V – Voluntary (bona fide)
- 6 V – Voluntary (investigation)
- 7 H – Supplementary B3 Form

Complex B3 Form Formats

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

EXAMPLE 1

Type AB – Confirming Form B3

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

EXAMPLE 2

Type C – Perfect Form B3

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

EXAMPLE 3

| Canada Border Services Agency | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | |
|--|--|--|--|---|--|---|--|--|--|---|--|---|--|-------------------------------|--|-------------------------------|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. N° 123456789RM0001 | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | | | | | | | | Help Aide Restore - Restaurer | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 3 SHIPPER NOME NO. N° DE EXPEDITION EN TÊTE | | 11 VENDOR NAME - NOM DU VENDEUR NO. N° YXZ Exporting Company Ltd. UTX 78161 | | 4 OFFICE NO. BUREAU D 497 | | 5 CST REGISTRATION NO. N° DE TRS UTX | | 6 PAYMENT CODE DE PAYER 1 | | 7 MODE DE TRANSPORT 1 | | 8 TOTAL VPD- TOTAL DE LA VD 10000 | | | | | |
| | | | | | | | | | | | | | | | | | |
| 9 SHIP DATE NO. N° DE DATE D'EXPÉDITION | | 10 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | | 11 PLACE OF EXPORT LIEU D'EXPÉDITION UTX | | 12 GATT/HARMONIZED TARIFF/TAXE 10 | | 13 GATT/HARMONIZED TARIFF/TAXE 5309 | | 14 PORT OF EXIT BUREAU D'ÉCARTÉ DISPENSÉ 1 | | 15 PORT OF ENTRY BUREAU D'ENTRÉE DISPENSÉ | | | | | |
| | | | | | | | | | | | | | | | | | |
| 16 SHIP DATE DATE D'EXPÉDITION N.B. DATE D'EXPÉDITION DÉPASSE DATE D'UTX | | 17 CARRIER CODE CODE D'EXPÉDITEUR 1 | | 18 TIME LIMIT DELAY TAUX D'UTX 90 D | | 19 FREIGHT-FRET 100 | | 20 RELEASE DATE - DATE DE LA MANIFESTATION | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DESCRIPTION | | 23 WEIGHT / POUR-WEIGHT 50 | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO | | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 26 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000 | | 27 TARIFF CODE TARIFAIRES 10000.000 | | 28 QUANTITY QUANTITÉ NMB | | 29 SIMA ASSESSMENT COTISATION DE LMSI 13 | | 30 DATE OF CUSTOMS JURY TAUX DE TARIF 0.00000 | | 31 VAT RATE TAUX DE TVA 5.00 | | 32 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 8,695.00 | | | | | |
| 33 VALUE FOR DUTY VALEUR EN DOUANE 10000.00 | | 34 CUSTOMS DUTIES CROTS DE DOUANE | | 35 SIMA ASSESSMENT COTISATION DE LMSI | | 36 EXCISE TAX TAXE D'ACCISE | | 37 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | | 38 VAT RATE TAUX DE TVA 500.00 | | | | | | | |
| 39 CLASSIFICATION NO. N° DE CLASSEMENT Security deposit - Incomplete invoice / Consignation de garantie - facture incomplète | | 40 TARIFF CODE TARIFAIRES 20000.000 | | 41 QUANTITY QUANTITÉ NMB | | 42 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO | | 43 VAT RATE TAUX DE TVA 10.00000 | | 44 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | |
| 45 VALUE FOR DUTY VALEUR EN DOUANE | | 46 CUSTOMS DUTIES CROTS DE DOUANE | | 47 SIMA ASSESSMENT COTISATION DE LMSI | | 48 EXCISE TAX TAXE D'ACCISE | | 49 VALUE FOR TAX VALEUR POUR TAXE 10.000.00 | | 50 VAT RATE TAUX DE TVA 10.000.00 | | | | | | | |
| 51 LINE LIGNE | | 52 DESCRIPTION DESCRIPTION | | 53 WEIGHT / POUR-WEIGHT 50 | | 54 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO | | 55 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 56 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000 | | 57 TARIFF CODE TARIFAIRES 20000.000 | | 58 QUANTITY QUANTITÉ NMB | | 59 SIMA ASSESSMENT COTISATION DE LMSI 13 | | 60 DATE OF CUSTOMS JURY TAUX DE TARIF 0.00000 | | 61 VAT RATE TAUX DE TVA 5.00000 | | 62 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 8,695.00 | | | | | |
| 63 VALUE FOR DUTY VALEUR EN DOUANE | | 64 CUSTOMS DUTIES CROTS DE DOUANE | | 65 SIMA ASSESSMENT COTISATION DE LMSI | | 66 EXCISE TAX TAXE D'ACCISE | | 67 VALUE FOR TAX VALEUR POUR TAXE 10.000.00 | | 68 VAT RATE TAUX DE TVA 10.000.00 | | | | | | | |
| 69 LINE LIGNE | | 70 DESCRIPTION DESCRIPTION | | 71 WEIGHT / POUR-WEIGHT 50 | | 72 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO | | 73 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 74 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000 | | 75 TARIFF CODE TARIFAIRES 20000.000 | | 76 QUANTITY QUANTITÉ NMB | | 77 SIMA ASSESSMENT COTISATION DE LMSI 13 | | 78 DATE OF CUSTOMS JURY TAUX DE TARIF 0.00000 | | 79 VAT RATE TAUX DE TVA 5.00000 | | 80 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 8,695.00 | | | | | |
| 81 VALUE FOR DUTY VALEUR EN DOUANE | | 82 CUSTOMS DUTIES CROTS DE DOUANE | | 83 SIMA ASSESSMENT COTISATION DE LMSI | | 84 EXCISE TAX TAXE D'ACCISE | | 85 VALUE FOR TAX VALEUR POUR TAXE 10.000.00 | | 86 VAT RATE TAUX DE TVA 10.000.00 | | | | | | | |
| 87 DECLARATION - DECLARATION I, D. Smith, (613) 234-2345 PLEASE PRINT NAME - TITRES MOUSSES S.V.P. OF DE Customs Broker Ltd. REF ID: 014-00350920 - IMPORTATOR / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | 88 DISPOSIT - DÉPÔT 1,000.00 | | 89 WAREHOUSE NO. N° D'ENTREPÔT 014- | | 90 CARGO CONTROL NO. N° DE CONTRÔLE DU FRET 014-00350920 | | 91 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR ALIMPORTATION 014- | | 92 OTHERS AUTRES 1,000.00 | | 93 VAT RATE TAUX DE TVA 500.00 | | 94 TOTAL TOTAL 1,500.00 | | | |
| B3-3 (04) | | | | | | | | | | | | | | | | | |

Canada

Type D – Sight Form B3

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

EXAMPLE 4

Type AD – Confirming sight Form B3

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

EXAMPLE 5

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (QUAND IL EST COMPLÉTÉ) | | | | | |
|---|--|-------------------|---|--|--|--|---------------------------------------|---|--|--|--|--|----------------------|-------------------------------------|--|---|--|
| | | | | | | | | | | | | Help | Aide | Restore - Restaurer | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | 2 TRANSACTION NO - N° DE TRANSACTION 00000589180643 | | | | | | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | | | | | | | | | | | | | | |
| | | | | 3 TYPE V | 4 OFFICE NO. N° D'AGENCE 497 | 5 GST REGISTRATION NO. N° DE TPS UTX | 6 PAYMENT CODE CODE DE PAYER 10 | 7 MODE OF TRANSPORT MÉTHODE DE TRANSPORT 19 FREIGHT - FRETE | 8 PORT OF LOADING PORT D'EMBARQUE 10000 | | | | | | | | |
| 10 SHIP ITEM NO. 125 S0001 EN RETE | 11 VENDOR NAME - NOM DU VENDEUR YXX Exporting Company Ltd. UTX 78161 | 12 INC. - N° 1 | 13 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | 14 PLACE OF EXPORT LIEU D'EXPORTATION UTX | 15 TARIFF TREATMENT TRAITÉMENT TARIFAIRES 10 | 16 U.S. PORT OF EXIT CODE DE SORTIE EST (U.S.) | 17 COUNTRY PAYS 1 | 18 TIME LIMIT - DELAY TAUX DE TEMPS USD | 19 FREIGHT - FRETE | | | | | | | | |
| 20 RELEASE DATE - DATE DE LA MARCHÉ VÉE | | | | | | | | | | | | RESERVE FOR AGENCY USE RESERVE À L'USAGE DE L'AGENCE | | | | | |
| 21 LINE LIGNE 1 | | | | 22 DESCRIPTION DÉCRIT 1. CUSTOMS DUTIES DROITS DE DOYANE 10000.00 | | | | 23 WEIGHT / KG POIDS / KG NMB 13 | | | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - N° 0.00000 | | | | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 5.00 8,695.00 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000 | | | | 28 TARIFF CODE REPÈRE 10000.00 | | | | 29 QUANTITY QUANTITÉ 10000.00 | | | | 30 U.M. UNITÉ NMB | | | | 31 WEIGHT / KG POIDS / KG NMB 13 | |
| 32 VALUE FOR DUTY VALEUR EN DROIT 10000.00 | | | | 33 CUSTOMS DUTIES DROITS DE DOYANE | | | | 35 RMA ASSESSMENT COTISATION DE LMR | | | | 36 EXCISE TAX TAXE D'AÇOIR 0.00000 | | | | 37 RATE TAUX 5.00 | |
| 38 RMA ASSESSMENT COTISATION DE LMR | | | | 39 EXCISE TAX TAXE D'AÇOIR 0.00000 | | | | 40 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - N° 10000.00 | | | | 41 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | | | | 42 GST TPS 500.00 | |
| 43 DECLARATION - DÉCLARATION I. D. Smith (613)234-2345 FAX/TELEPHONE - TÉLÉPHONE/FAX OF Customs Broker Ltd. IMPORTER / AGENT - IMPORTATEUR / AGENT | | | | 44 WAREHOUSE NO. - N° D'ENTREPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRETT | | | | 46 CUSTOMS DUTIES DROITS DE DOYANE 500.00 | | | | 47 CUSTOMS DUTIES DROITS DE DOYANE 500.00 | | | | 48 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT/À L'IMPORTATION | |
| 49 DECLARATION - DÉCLARATION DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | | | 50 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT/À L'IMPORTATION | | | | 51 TOTAL 500.00 | | | | 52 TOTAL 500.00 | | | | | |
| B3-3 (04) | | | | | | | | | | | | Canada | | | | | |

Type V – Voluntary (bona fide)

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

EXAMPLE 6

| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | | | | | |
|--|--|---|---|--|---|--|--|-----------------------------|--|---|--|---|---|---|--|---|---|--|---|
| 1 IMPORTER/NOME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | IND.-N° 123456789RM0001 | | 2 TRANSACTION NO.- N° DE TRANSACTION 00000589180643 | | | | | | Help | | Aide | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3 TYPE V | 4 OFFICE NO. N° D'AGENCE 497 | 5 GST REGISTRATION NO. N° DE TPS UTX | 6 PAYMENT CODE CODE DE PAYER UTX | 7 FREIGHT TAX RATE 10 | 8 PORT OF ENTRY NOM DE PORT DEBARQUEMENT DEBARQUEMENT | 9 TOTAL WFO-TOTAL DE LA VO 10000 | | | | | | | | | |
| 10 SUB IND. NO. N° DE CAT. ENTITÉ | 11 VENDOR NAME - NOM DU VENDEUR YZZ Exporting Company Ltd. UTX 78161 | 12 NO. - N° 1 | 13 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | 14 PLACE OF EXPORTATION LIEU D'EXPORATION UTX | 15 TRAFFIC TARIFF NO. N° DE TARIF DE TRAFIC 10 | 16 U.S. PORT OF EXIT TERMINAL DE SORTIE DEBARQUEMENT | 17 | 18 | 19 | 20 RELEASE DATE - DATE DE LA MARQUETÉE | RESERVED FOR CUST. USE RESERVÉ À L'USAGE DE LA CUSTOMS | | | | | | | | |
| 21 LINE LIGNE 1 PA - 1234 | | | | | | | | | | | | 22 WEIGHT / KG. POIDS / KG. 10000.00 | 23 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NOMBRE 13 | 24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 8,695.00 | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000 | | | | | | | | | | | | 25 TARIFF CODE TARIF N° 10000.000 | 26 QUANTITY QUANTITÉ 10000.000 | 28U-M NMB | 29 IMR-CODE CODE IMR | 30 PAYMENT CODE CODE DE PAYER 0.00000 | 31 ET. RATE TAUX T.A. 5.00 | 32 RATE OF GST TAUX DE TVA 8.00000 | 33 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 8,695.00 |
| 37 VALUE FOR DUTY VALEUR EN DOUANE 10000.00 | | | | | | | | | | | | 34 CUSTOMS DUTIES DROITS DE DOUANE | 35 SISMA ASSESSMENT CORISATION DE L'MSI | 36 EXCISE TAX TAXE D'ACCISE | 37 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | 38 TIPS 10% | 39 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| Investigation file PA-1234. Assessment entry to account for duties on the estimated value of goods imported by hand baggage in small quantities and not reported to Customs during the period August 1, 20XX to July 31, 20XX. / Déclaration d'évaluation pour déclarer et payer les droits sur la valeur estimative des marchandises importées en petite quantité dans les bagages à main entre le 1 août 20XX et le 31 juillet 20XX. | | | | | | | | | | | | 40 DEPOSIT - DÉPÔT 41 WAREHOUSE NO. - N° D'ENTREPÔT 42 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRÉT 43 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR A L'IMPORTATION | | | | | | | |
| 44 DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 Please print name - Veuillez imprimer le nom OF DE Customs Broker Ltd. IMPORTER/AGENT DECLARE THAT PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx | | | | | | | | | | | | 45 DUTY/TAX DROITS DE DOUANE | 46 ASSESSMENT CORISATION DE L'MSI | 47 EXCISE TAX TAXE D'ACCISE | 48 GST TIPS 500.00 | 49 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | |
| B3-3 (04) | | | | | | | | | | | | 50 | 51 | 52 | 53 | | | | |
| | | | | | | | | | | | | Canada | | | | | | | |

Type V – Voluntary (investigation)

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

EXAMPLE 7

| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED WHEN COMPLETED PROTÉGÉ LORSQUE FINI | | | |
|--|--|---|--|--|--|---|--|--|--|---|--|--|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | RD - N° 123456789RM0001 | | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | Help | | Aide | | Restore - Restaure | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3 TYPE H 497 | | 5 GST REGISTRATION NO. N° DE TPS | | 6 PAYMENT METHOD METHODE DE PAYER CODE DE PAYER | | 7 INDEX NUMBER NOMBRE D'INDEX DE TRANSPORT | | 8 PORT OF DISCHARGE PORT DE DÉBARQUAGE | |
| 9 UIC N° DE LIGNE ENTRÉE | | 10 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161 | | 11 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | | 12 PLACE OF EXPORT MÉTIERS D'EXPORATION UTX | | 13 TAFT TREATMENT TRAITMENT TAFT 10 | | 14 U.S. PORT OF EXIT PORT DE QUÉTE DESSÉ | | 15 TOTAL FOB - TOTAL DE LA VD 10000 | |
| 16 GENERAL DECLARATION DATE D'EXPIRATION DIRECT M | | 17 CARRY CODE DEVISE 1 USD | | 18 TIME LIMIT - DÉLAI TAUX T.P.S. | | 19 FREIGHT - FREIT | | 20 RELEASE DATE - DATE DE LA MARIÉE | | 21 RESERVATION CORRIDOR CODE CODE DE LA LIGNE | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉSIGNATION 1 20 Boxes / boîtes | | 23 WEIGHT / KG/M POIDS / KG/M | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8511000000 | | 28 CUSTOMS DUTIES DROITS DE DOUANE 10000.00 | | 29 QUANTITY QUANTITÉ NMB 13 | | 30 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 31 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. 5.00 | | 32 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. 5.00 | | 33 VALUE FOR DUTY VALEUR EN DOUANE 10000.00 | |
| 34 VALUE FOR TAX VALEUR EN DOUANE | | 35 CUSTOMS DUTIES DROITS DE DOUANE | | 36 SIMA ASSESSMENT COITATION DE LMBI | | 37 EXCISE TAX TAXE D'ACCISE | | 38 VALUE FOR TAX VALEUR EN DOUANE 10000.00 | | 39 EXCISE TAX TAXE D'ACCISE | | 40 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | |
| 41 VALUE FOR TAX VALEUR EN DOUANE | | 42 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 43 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 44 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 45 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 46 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 47 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 48 LINE LIGNE | | 49 DESCRIPTION DÉSIGNATION Omited in error on a previous B3 accounting document / Release date: 01/01/20XX. Omise par erreur sur un formulaire de déclaration en détail B3 précédent / Date de la mainlevée 01/01/20XX. | | 50 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 51 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 52 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 53 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 54 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 55 CLASSIFICATION NO. N° DE CLASSEMENT | | 56 AIR/FCL AIR/PAIRE | | 57 QUANTITY QUANTITÉ NMB | | 58 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 59 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 60 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 61 VALUE FOR DUTY VALEUR EN DOUANE | |
| 62 VALUE FOR DUTY VALEUR EN DOUANE | | 63 CUSTOMS DUTIES DROITS DE DOUANE | | 64 SIMA ASSESSMENT COITATION DE LMBI | | 65 EXCISE TAX TAXE D'ACCISE | | 66 VALUE FOR TAX VALEUR EN DOUANE | | 67 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 68 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 69 LINE LIGNE | | 70 DESCRIPTION DÉSIGNATION | | 71 WEIGHT / KG/M POIDS / KG/M | | 72 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 73 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 74 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 75 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 76 CLASSIFICATION NO. N° DE CLASSEMENT | | 77 AIR/FCL AIR/PAIRE | | 78 QUANTITY QUANTITÉ NMB | | 79 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 80 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 81 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 82 VALUE FOR DUTY VALEUR EN DOUANE | |
| 83 VALUE FOR DUTY VALEUR EN DOUANE | | 84 CUSTOMS DUTIES DROITS DE DOUANE | | 85 SIMA ASSESSMENT COITATION DE LMBI | | 86 EXCISE TAX TAXE D'ACCISE | | 87 VALUE FOR TAX VALEUR EN DOUANE | | 88 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 89 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 90 LINE LIGNE | | 91 DESCRIPTION DÉSIGNATION | | 92 WEIGHT / KG/M POIDS / KG/M | | 93 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 94 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 95 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 96 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 97 CLASSIFICATION NO. N° DE CLASSEMENT | | 98 AIR/FCL AIR/PAIRE | | 99 QUANTITY QUANTITÉ NMB | | 100 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 101 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 102 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 103 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 104 VALUE FOR DUTY VALEUR EN DOUANE | | 105 CUSTOMS DUTIES DROITS DE DOUANE | | 106 SIMA ASSESSMENT COITATION DE LMBI | | 107 EXCISE TAX TAXE D'ACCISE | | 108 VALUE FOR TAX VALEUR EN DOUANE | | 109 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 110 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 111 LINE LIGNE | | 112 DESCRIPTION DÉSIGNATION | | 113 WEIGHT / KG/M POIDS / KG/M | | 114 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 115 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 116 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 117 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 118 CLASSIFICATION NO. N° DE CLASSEMENT | | 119 AIR/FCL AIR/PAIRE | | 120 QUANTITY QUANTITÉ NMB | | 121 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 122 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 123 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 124 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 125 VALUE FOR DUTY VALEUR EN DOUANE | | 126 CUSTOMS DUTIES DROITS DE DOUANE | | 127 SIMA ASSESSMENT COITATION DE LMBI | | 128 EXCISE TAX TAXE D'ACCISE | | 129 VALUE FOR TAX VALEUR EN DOUANE | | 130 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 131 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 132 LINE LIGNE | | 133 DESCRIPTION DÉSIGNATION | | 134 WEIGHT / KG/M POIDS / KG/M | | 135 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 136 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 137 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 138 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 139 CLASSIFICATION NO. N° DE CLASSEMENT | | 140 AIR/FCL AIR/PAIRE | | 141 QUANTITY QUANTITÉ NMB | | 142 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 143 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 144 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 145 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 146 VALUE FOR DUTY VALEUR EN DOUANE | | 147 CUSTOMS DUTIES DROITS DE DOUANE | | 148 SIMA ASSESSMENT COITATION DE LMBI | | 149 EXCISE TAX TAXE D'ACCISE | | 150 VALUE FOR TAX VALEUR EN DOUANE | | 151 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 152 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 153 LINE LIGNE | | 154 DESCRIPTION DÉSIGNATION | | 155 WEIGHT / KG/M POIDS / KG/M | | 156 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 157 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 158 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 159 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 160 CLASSIFICATION NO. N° DE CLASSEMENT | | 161 AIR/FCL AIR/PAIRE | | 162 QUANTITY QUANTITÉ NMB | | 163 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 164 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 165 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 166 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 167 VALUE FOR DUTY VALEUR EN DOUANE | | 168 CUSTOMS DUTIES DROITS DE DOUANE | | 169 SIMA ASSESSMENT COITATION DE LMBI | | 170 EXCISE TAX TAXE D'ACCISE | | 171 VALUE FOR TAX VALEUR EN DOUANE | | 172 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 173 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 174 LINE LIGNE | | 175 DESCRIPTION DÉSIGNATION | | 176 WEIGHT / KG/M POIDS / KG/M | | 177 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 178 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 179 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 180 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 181 CLASSIFICATION NO. N° DE CLASSEMENT | | 182 AIR/FCL AIR/PAIRE | | 183 QUANTITY QUANTITÉ NMB | | 184 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 185 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 186 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 187 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 188 VALUE FOR DUTY VALEUR EN DOUANE | | 189 CUSTOMS DUTIES DROITS DE DOUANE | | 190 SIMA ASSESSMENT COITATION DE LMBI | | 191 EXCISE TAX TAXE D'ACCISE | | 192 VALUE FOR TAX VALEUR EN DOUANE | | 193 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 194 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 195 LINE LIGNE | | 196 DESCRIPTION DÉSIGNATION | | 197 WEIGHT / KG/M POIDS / KG/M | | 198 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 199 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 200 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 201 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 202 CLASSIFICATION NO. N° DE CLASSEMENT | | 203 AIR/FCL AIR/PAIRE | | 204 QUANTITY QUANTITÉ NMB | | 205 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 206 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 207 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 208 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 209 VALUE FOR DUTY VALEUR EN DOUANE | | 210 CUSTOMS DUTIES DROITS DE DOUANE | | 211 SIMA ASSESSMENT COITATION DE LMBI | | 212 EXCISE TAX TAXE D'ACCISE | | 213 VALUE FOR TAX VALEUR EN DOUANE | | 214 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 215 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 216 LINE LIGNE | | 217 DESCRIPTION DÉSIGNATION | | 218 WEIGHT / KG/M POIDS / KG/M | | 219 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 220 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 221 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 222 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 223 CLASSIFICATION NO. N° DE CLASSEMENT | | 224 AIR/FCL AIR/PAIRE | | 225 QUANTITY QUANTITÉ NMB | | 226 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 227 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 228 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 229 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 230 VALUE FOR DUTY VALEUR EN DOUANE | | 231 CUSTOMS DUTIES DROITS DE DOUANE | | 232 SIMA ASSESSMENT COITATION DE LMBI | | 233 EXCISE TAX TAXE D'ACCISE | | 234 VALUE FOR TAX VALEUR EN DOUANE | | 235 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 236 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 237 LINE LIGNE | | 238 DESCRIPTION DÉSIGNATION | | 239 WEIGHT / KG/M POIDS / KG/M | | 240 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 241 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 242 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 243 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 244 CLASSIFICATION NO. N° DE CLASSEMENT | | 245 AIR/FCL AIR/PAIRE | | 246 QUANTITY QUANTITÉ NMB | | 247 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 248 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 249 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 250 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 251 VALUE FOR DUTY VALEUR EN DOUANE | | 252 CUSTOMS DUTIES DROITS DE DOUANE | | 253 SIMA ASSESSMENT COITATION DE LMBI | | 254 EXCISE TAX TAXE D'ACCISE | | 255 VALUE FOR TAX VALEUR EN DOUANE | | 256 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 257 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 258 LINE LIGNE | | 259 DESCRIPTION DÉSIGNATION | | 260 WEIGHT / KG/M POIDS / KG/M | | 261 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 262 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 263 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 264 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 265 CLASSIFICATION NO. N° DE CLASSEMENT | | 266 AIR/FCL AIR/PAIRE | | 267 QUANTITY QUANTITÉ NMB | | 268 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 269 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 270 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 271 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 272 VALUE FOR DUTY VALEUR EN DOUANE | | 273 CUSTOMS DUTIES DROITS DE DOUANE | | 274 SIMA ASSESSMENT COITATION DE LMBI | | 275 EXCISE TAX TAXE D'ACCISE | | 276 VALUE FOR TAX VALEUR EN DOUANE | | 277 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 278 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 279 LINE LIGNE | | 280 DESCRIPTION DÉSIGNATION | | 281 WEIGHT / KG/M POIDS / KG/M | | 282 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 283 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 284 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 285 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 286 CLASSIFICATION NO. N° DE CLASSEMENT | | 287 AIR/FCL AIR/PAIRE | | 288 QUANTITY QUANTITÉ NMB | | 289 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 290 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 291 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 292 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 293 VALUE FOR DUTY VALEUR EN DOUANE | | 294 CUSTOMS DUTIES DROITS DE DOUANE | | 295 SIMA ASSESSMENT COITATION DE LMBI | | 296 EXCISE TAX TAXE D'ACCISE | | 297 VALUE FOR TAX VALEUR EN DOUANE | | 298 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 299 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 300 LINE LIGNE | | 301 DESCRIPTION DÉSIGNATION | | 302 WEIGHT / KG/M POIDS / KG/M | | 303 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 304 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 305 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 306 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 307 CLASSIFICATION NO. N° DE CLASSEMENT | | 308 AIR/FCL AIR/PAIRE | | 309 QUANTITY QUANTITÉ NMB | | 310 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 311 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 312 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 313 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 314 VALUE FOR DUTY VALEUR EN DOUANE | | 315 CUSTOMS DUTIES DROITS DE DOUANE | | 316 SIMA ASSESSMENT COITATION DE LMBI | | 317 EXCISE TAX TAXE D'ACCISE | | 318 VALUE FOR TAX VALEUR EN DOUANE | | 319 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 320 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 321 LINE LIGNE | | 322 DESCRIPTION DÉSIGNATION | | 323 WEIGHT / KG/M POIDS / KG/M | | 324 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 325 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 326 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 327 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 328 CLASSIFICATION NO. N° DE CLASSEMENT | | 329 AIR/FCL AIR/PAIRE | | 330 QUANTITY QUANTITÉ NMB | | 331 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 332 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 333 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 334 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 335 VALUE FOR DUTY VALEUR EN DOUANE | | 336 CUSTOMS DUTIES DROITS DE DOUANE | | 337 SIMA ASSESSMENT COITATION DE LMBI | | 338 EXCISE TAX TAXE D'ACCISE | | 339 VALUE FOR TAX VALEUR EN DOUANE | | 340 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 341 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 342 LINE LIGNE | | 343 DESCRIPTION DÉSIGNATION | | 344 WEIGHT / KG/M POIDS / KG/M | | 345 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 346 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 347 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 348 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 349 CLASSIFICATION NO. N° DE CLASSEMENT | | 350 AIR/FCL AIR/PAIRE | | 351 QUANTITY QUANTITÉ NMB | | 352 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 353 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 354 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 355 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 356 VALUE FOR DUTY VALEUR EN DOUANE | | 357 CUSTOMS DUTIES DROITS DE DOUANE | | 358 SIMA ASSESSMENT COITATION DE LMBI | | 359 EXCISE TAX TAXE D'ACCISE | | 360 VALUE FOR TAX VALEUR EN DOUANE | | 361 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 362 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 363 LINE LIGNE | | 364 DESCRIPTION DÉSIGNATION | | 365 WEIGHT / KG/M POIDS / KG/M | | 366 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 367 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 368 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 369 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 370 CLASSIFICATION NO. N° DE CLASSEMENT | | 371 AIR/FCL AIR/PAIRE | | 372 QUANTITY QUANTITÉ NMB | | 373 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 374 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 375 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 376 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 377 VALUE FOR DUTY VALEUR EN DOUANE | | 378 CUSTOMS DUTIES DROITS DE DOUANE | | 379 SIMA ASSESSMENT COITATION DE LMBI | | 380 EXCISE TAX TAXE D'ACCISE | | 381 VALUE FOR TAX VALEUR EN DOUANE | | 382 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 383 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 384 LINE LIGNE | | 385 DESCRIPTION DÉSIGNATION | | 386 WEIGHT / KG/M POIDS / KG/M | | 387 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 388 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 389 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 390 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 391 CLASSIFICATION NO. N° DE CLASSEMENT | | 392 AIR/FCL AIR/PAIRE | | 393 QUANTITY QUANTITÉ NMB | | 394 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 395 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 396 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 397 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 398 VALUE FOR DUTY VALEUR EN DOUANE | | 399 CUSTOMS DUTIES DROITS DE DOUANE | | 400 SIMA ASSESSMENT COITATION DE LMBI | | 401 EXCISE TAX TAXE D'ACCISE | | 402 VALUE FOR TAX VALEUR EN DOUANE | | 403 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 404 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 405 LINE LIGNE | | 406 DESCRIPTION DÉSIGNATION | | 407 WEIGHT / KG/M POIDS / KG/M | | 408 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 409 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 410 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 411 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 412 CLASSIFICATION NO. N° DE CLASSEMENT | | 413 AIR/FCL AIR/PAIRE | | 414 QUANTITY QUANTITÉ NMB | | 415 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 416 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 417 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 418 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 419 VALUE FOR DUTY VALEUR EN DOUANE | | 420 CUSTOMS DUTIES DROITS DE DOUANE | | 421 SIMA ASSESSMENT COITATION DE LMBI | | 422 EXCISE TAX TAXE D'ACCISE | | 423 VALUE FOR TAX VALEUR EN DOUANE | | 424 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 425 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 426 LINE LIGNE | | 427 DESCRIPTION DÉSIGNATION | | 428 WEIGHT / KG/M POIDS / KG/M | | 429 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE LA LIGNE 12345678901234 | | 430 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 431 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 432 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 433 CLASSIFICATION NO. N° DE CLASSEMENT | | 434 AIR/FCL AIR/PAIRE | | 435 QUANTITY QUANTITÉ NMB | | 436 DATE OF MANUFACTURE DATE DE PRODUCTION 0.00000 | | 437 DATE OF DESTINATION DATE DE DESTINATION TAUX T.P.S. | | 438 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | | 439 DATE OF EXIT DATE DE QUÉTE TAUX T.P.S. | |
| 440 VALUE FOR DUTY VALEUR EN DOUANE | | 441 CUSTOMS DUTIES DROITS DE DOUANE | | 442 SIMA ASSESSMENT COITATION | | | | | | | | | |

Type H – Supplementary Form B3

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

EXAMPLE 8

Multiple sub-headers (diplomatic goods)

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

EXAMPLE 8 – cont

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

EXAMPLE 9

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | | | | | | | |
|---|--|---|--|---|--|--|--|--|--|---|--|---|--|--|--|---|--|--|--|--|--|
| <input type="button" value="Help"/> <input type="button" value="Aide"/> <input type="button" value="Restore - Restaurer"/> | | | | | | | | | | | | | | | | | | | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | NO. N° 123456789RM0001 | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | | | | | | | | | | | | | |
| 10 DIB N° DE LIGNE DU RÉTÉ | | 11 VENDOR NAME - NOM DU VENDEUR NO. N° YXZ Exporting Company Ltd. UTX 78161 | | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | | 13 PLACE OF EXPORT LIEU D'EXPORTATION UTX | | 14 TARIFF TREATMENT TRAITÉMENR TARIFIQUE 2 | | 15 U.S. PORT OF DESTINATION PORT D'EXPÉDITION DES ÉTATS-UNIS 5309 | | | | | | | | | | | |
| 16 DIRECT SHIPMENT BAL D'EXPÉDITION DIRECTE M | | 17 CURRENCY DEVISE USD | | 18 TIME LIMIT - DÉLAI 100 | | 19 FREIGHT-FRET | | 20 RELEASE DATE - DATE DE LA MARCHEVÉE | | 21 PRESERVED FOR CONSERVÉ POUR RESERVE À L'USAGE DE L'AGENCE | | | | | | | | | | | |
| 22 LINE LIGNE 1 27 CLASSIFICATION NO. N° DE CLASSEMENT 8510201010 | | | | | | | | | | | | 23 CUSTOMS DUTIES DROITS DE DOUANE 9967 10000.00 | | 24 WEIGHT / POM. POIDS / POM. 50 | | 25 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO 13 | | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 5.00 | | 27 VALUE FOR CURRENCY CONVERSION CONVERGEUR VALEUR POUR CHANGÉ 8,695.00 | |
| 28 VALUE FOR DUTY VALEUR EN DROIT 10000.00 | | 29 CUSTOMS DUTIES DROITS DE DOUANE 9967 10000.00 | | 30 BINA ASSESSMENT COPIRATION DE LMR | | 31 WEIGHT / POM. POIDS / POM. CODE VD CODE VD 13 | | 32 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 5.00 | | 33 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | | 34 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO 500.00 | | | | | | | | | |
| 35 VALUE FOR DUTY VALEUR EN DROIT 10000.00 | | 36 CUSTOMS DUTIES DROITS DE DOUANE 9967 10000.00 | | 37 BINA ASSESSMENT COPIRATION DE LMR | | 38 WEIGHT / POM. POIDS / POM. CODE VD CODE VD 13 | | 39 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 5.00 | | 40 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | | 41 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO 500.00 | | | | | | | | | |
| 42 LINE LIGNE 2 27 CLASSIFICATION NO. N° DE CLASSEMENT 8510201010 | | 43 CUSTOMS DUTIES DROITS DE DOUANE 9967 10000.00 | | 44 WEIGHT / POM. POIDS / POM. CODE VD CODE VD 13 | | 45 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO 13 | | 46 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 5.00 | | 47 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | | 48 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO 500.00 | | | | | | | | | |
| 49 VALUE FOR DUTY VALEUR EN DROIT 10000.00 | | 50 CUSTOMS DUTIES DROITS DE DOUANE 9967 10000.00 | | 51 BINA ASSESSMENT COPIRATION DE LMR | | 52 WEIGHT / POM. POIDS / POM. CODE VD CODE VD 13 | | 53 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 5.00 | | 54 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | | 55 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO 500.00 | | | | | | | | | |
| 56 DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 FLEURETTES ET SIGNATURES OF DE Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENCE DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | 57 DEPOSIT - DÉPÔT 46 WAREHOUSE NO. N° DÉPÔT | | 58 CARDS CONTROL NO. N° DE CONTRÔLE DU FRET 014-00350920 | | 59 CUSTOMS DUTIES DROITS DE DOUANE 9967 10000.00 | | 60 EXCISE TAX TAXE D'ACCISE 10000.00 | | 61 GST TBS 500.00 | | 62 TOTAL 500.00 | | | | | | | | | |
| B3-3 (04) | | Jan. 3, 20XX | | Signature | | 47 CUSTOMS DUTIES DROITS DE DOUANE 48 ASSESSMENT COPIRATION DE LMR 49 EXCISE TAX TAXE D'ACCISE 50 GST TBS 51 TOTAL | | 52 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 53 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 54 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 55 RATE OF EXCHANGE TAUX DE TAUX DE TAUX | | 56 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 57 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 58 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 59 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 60 RATE OF EXCHANGE TAUX DE TAUX DE TAUX | | | | | | | | | | | |
| Canada | | | | | | | | | | | | | | | | | | | | | |

Chapter 99 – Special classification provisions

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

EXAMPLE 10

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORSQU'IL EST COMPLÉTÉ) | | |
|--|--|--------------------------------------|--|--|--|---|--|--|--|--|--|--|
| 1. IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTEUR | | | | | 2. TRANSACTION NO. - N° DE TRANSACTION | | | | | Help Aide Restore - Restaurer | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | | 123456789RM0001 | | | | | | | |
| Venice Exporting Company Ltd. 1 | | | | | AB 497 IT IT 2 CAD 578.50 | | | | | 1 TOTAL WFO - TOTAL DE L'AVO 1000 | | |
| 3. SHIP FOR NO. N° D'EXPEDITION | | 4. OFFICE NO. N° DE BUREAU | | 5. GST REGISTRATION NO. N° DE TPS | | 6. PAYMENT CODE CODE DE PAIEMENT | | 7. MODE OF TRANSPORT CODE DE TRANSPORT | | 8. PORT OF LOADING PORT DE DÉBARQUE | | |
| 9. SHIP TO NO. N° D'EXPEDITION | | 10. DESTINATION LIEU D'EXPÉDITION | | 11. TRUCKING ARRANGEMENT TRAILLER DÉPARTEMENT | | 12. DATE OF SHIPMENT DATE D'EXPÉDITION | | 13. FREIGHT - FRET | | 14. PORT OF DEST. BUREAU DE SORTIE DÉSIRÉ | | |
| 15. EFFECTIVE DATE DATE D'EXPÉDITION | | 16. CURRENCY DEVISE | | 17. COUNTRY PAYS | | 18. TIME LIMIT - DELAY | | 19. RELEASE DATE - DATE DE LA MARAÎCHE | | 20. RESERVE FOR RESERVE À L'USAGE DE L'AGENCE | | |
| 21. LIGNE LINE 1 Package exceeding 200 gms | | | | | | | | | | 22. DESCRIPTION DESCRIPTION | | |
| 23. WEIGHT / Poids | | 24. QUANTITY QUANTITÉ | | 25. WEIGHT / Poids | | 26. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE | | 27. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| 28. TARIFF CODE TARIF | | 29. QUANTITY QUANTITÉ | | 30. U - M CODE U-M | | 31. VAT CODE CODE IVA | | 32. RATE OF EXCISE TAUX D'EXCISE | | 33. RATE OF DUTY TAUX D'AUTORISATION | | |
| 34. VALUE FOR DUTY VALEUR EN DOUCANE | | 35. DUTIES OF DOUCANE | | 36. COTISATION DE LMSI | | 37. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 38. TAXE D'EXCISE | | 39. VALUE FOR DUTY VALEUR POUR CHARGE | | |
| 40. VALUE FOR DUTY VALEUR EN DOUCANE | | 41. DUTIES OF DOUCANE | | 42. COTISATION DE LMSI | | 43. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 44. TAXE D'EXCISE | | 45. VALUE FOR DUTY VALEUR POUR CHARGE | | |
| 46. VALUE FOR DUTY VALEUR EN DOUCANE | | 47. DUTIES OF DOUCANE | | 48. COTISATION DE LMSI | | 49. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 50. TAXE D'EXCISE | | 51. VALUE FOR DUTY VALEUR POUR CHARGE | | |
| 52. CLASSIFICATION NO. N° DE CLASSEMENT | | 53. TARIFF CODE TARIF | | 54. QUANTITY QUANTITÉ | | 55. U - M CODE U-M | | 56. VAT CODE CODE IVA | | 57. RATE OF EXCISE TAUX D'EXCISE | | |
| 58. VALUE FOR DUTY VALEUR EN DOUCANE | | 59. DUTIES OF DOUCANE | | 60. COTISATION DE LMSI | | 61. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 62. TAXE D'EXCISE | | 63. VALUE FOR DUTY VALEUR POUR CHARGE | | |
| 64. CLASSIFICATION NO. N° DE CLASSEMENT | | 65. TARIFF CODE TARIF | | 66. QUANTITY QUANTITÉ | | 67. U - M CODE U-M | | 68. VAT CODE CODE IVA | | 69. RATE OF EXCISE TAUX D'EXCISE | | |
| 70. VALUE FOR DUTY VALEUR EN DOUCANE | | 71. DUTIES OF DOUCANE | | 72. COTISATION DE LMSI | | 73. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 74. TAXE D'EXCISE | | 75. VALUE FOR DUTY VALEUR POUR CHARGE | | |
| 76. CLASSIFICATION NO. N° DE CLASSEMENT | | 77. TARIFF CODE TARIF | | 78. QUANTITY QUANTITÉ | | 79. U - M CODE U-M | | 80. VAT CODE CODE IVA | | 81. RATE OF EXCISE TAUX D'EXCISE | | |
| 82. VALUE FOR DUTY VALEUR EN DOUCANE | | 83. DUTIES OF DOUCANE | | 84. COTISATION DE LMSI | | 85. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 86. TAXE D'EXCISE | | 87. VALUE FOR DUTY VALEUR POUR CHARGE | | |
| 88. DECLARATION - DÉCLARATION | | 89. DEPOSIT - DÉPÔT | | 90. CUSTOMS DUTIES DROITS DE DOUCANE | | 91. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 92. TAXE D'EXCISE | | 93. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 94. D. Smith (613) 234-2345 PLEASE PRINT NAME - IMPRIMER LE NOM OF DE Customs Brokers Ltd. INFO DIRECT AGENT - INF ORGAISATEUR AGENT | | 95. DEPOSIT - DÉPÔT | | 96. CUSTOMS DUTIES DROITS DE DOUCANE | | 97. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE | | 98. TAXE D'EXCISE | | 99. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 99. DECLARATION OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARAIRE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | 100. WAREHOUSE NO. - N° D'ENTREPÔT | | 101. CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET | | 102. CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR AL IMPORTATION | | 103. TOTAL | | 104. Canada | | |
| Jan. 3, 20XX DATE | | | | | | | | | | | | |
| B3-3 (04) | | | | | | | | | | | | |

Packaged manufactured tobacco with package exceeding 200 grams

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

EXAMPLE 11

|  Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (À L'ACHEVEMENT) | | | | | |
|---|--|--|--|--|--|--|--|--|----------------------|-------------------------------------|--|--|--|
| | | | | | | | | Help | Aide | Restore - Restaurer | | | |
| IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001 | | | | | | | | | | | |
| AB 497 | | TYPE 4 OFFICE NO. N° D'AGENCE REGISTRATION NO. N° D'INSCRIPTION PAYMENT CODE CODE DE PAYER MODE OF PAYMENT MÉTHODE DE PAYER FREIGHT OR INVOICING TAUX OU INVOICE TOTAL VPD - TOTAL DE LAVD 1000 | | | | | | | | | | | |
| ID SIE HLR NO. N° DE SOLE ENTRÉE 1 | | COUNTRY OF ORIGIN PAYS D'ORIGINE IT IT 2 | | | | | | SHIPPING TREATMENT TRAITEMENT TARIFAI TIME LIMIT - DELAI 10 FREIGHT - FRET CAD | | | | | |
| Venice Exporting Company Ltd. 1 | | DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE DU 13 | | | | | | TIME LIMIT - DELAI 10 FREIGHT - FRET CAD | | | | | |
| | | | | | | | | RELEASE DATE - DATE DE LA MANOUE 20 RELEASE DATE - DATE DE LA MANOUE | | | | | |
| | | | | | | | | | | | RESERVED FOR USE RESERVE À L'USAGE LI L'USAGE | | |
| LINE 1 | | DESCRIPTION 1 Package up to, but not exceeding 50 gms | | | | | | WEIGHT / Poids 20U-M 10.000 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 10.000 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 4.00000 | | | DATE OF PAY TAUX DE PAYER 35 5.00 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 2 | | DESCRIPTION 1 Package up to, but not exceeding 50 gms | | | | | | WEIGHT / Poids 20U-M 10.000 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 10.000 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 4.00000 | | | DATE OF PAY TAUX DE PAYER 35 5.00 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 3 | | DESCRIPTION 1 Package up to, but not exceeding 50 gms | | | | | | WEIGHT / Poids 20U-M 10.000 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 10.000 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 4.00000 | | | DATE OF PAY TAUX DE PAYER 35 5.00 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 4 | | DESCRIPTION 1 Package up to, but not exceeding 50 gms | | | | | | WEIGHT / Poids 20U-M 10.000 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 10.000 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 4.00000 | | | DATE OF PAY TAUX DE PAYER 35 5.00 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 5 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 6 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 7 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 8 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 9 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 10 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 11 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 12 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 13 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 14 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 15 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 16 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 17 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 18 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 19 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 20 | | DESCRIPTION 1 Deposit - Dépot | | | | | | WEIGHT / Poids 20U-M 40.00 | | | INVOICE TRANSACTION NUMBER 31 VPD CODE 13 | | |
| CLASSIFICATION NO. N° DE CLASSEMENT 2403100011 | | QUANTITY 21 VPD CODE 40.00 | | | | | | RATE OF CUMMULATIVE TAXES 34 E.T. RATE 28.93 | | | DATE OF PAY TAUX DE PAYER 35 53.45 | | |
| VALUE FOR DUTY VALEUR EN DOUANE 1000.00 | | CUSTOMS DUTIES 22 VPD CODE 40.00 | | | | | | EXCISE TAX 41 VPD CODE 28.93 | | | VALUE FOR TAX 42 VPD CODE 1068.93 | | |
| | | | | | | | | | | | SPECIAL AUTHORITY AUTORISATION SPÉCIALE 43 VPD CODE | | |
| LINE 21 </ | | | | | | | | | | | | | |

EXAMPLE 12

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS COMPLÉTÉ) | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | | | | Help Aide Restore - Restaurer | | |
| <p>ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5</p> <p>10 SUB- N° DE TVA 1000 EN RETE</p> <p>1 VENICE EXPORTING COMPANY LTD.</p> | | | | | <p>3 TYPE OF OFFICE NO. N° DE BUREAU AB 497</p> <p>4 OFFICE NO. N° DE BUREAU IT</p> <p>5 GST REGISTRATION NO. N° DE TPS IT</p> <p>6 PAYMENT TERMS TERMES DE PAYER 14 1</p> <p>7 MODE OF PAYMENT MÉTHODE DE PAYER 15 U.S. PORT OF DESTINATION PORT D'EXPÉDITION DES ÉTATS-UNIS 16 TOTAL YTD - TOTAL DE LA YTD 13340</p> | | | | | | | |
| <p>10 SUB- N° DE TVA 1000 EN RETE</p> <p>11 VENDOR NAME - NOM DU MÉDIA N° - N° VENICE EXPORTING COMPANY LTD.</p> <p>1 RELEASE DATE - DATE DE LA MANIFESTATION 30 RELEASE DATE - DATE DE LA MANIFESTATION</p> | | | | | <p>12 COUNTRY OF ORIGIN PAYS D'ORIGINE IT</p> <p>13 FLAG OF EXPORT DÉPARTEMENT IT</p> <p>14 TARIFF TREATMENT TRAITEMENT TARIFAIRES 2</p> <p>15 U.S. PORT OF DESTINATION PORT D'EXPÉDITION DES ÉTATS-UNIS 16 TOTAL YTD - TOTAL DE LA YTD 13340</p> | | | | | | | |
| <p>17 LINE LIGNE 1 Customs duty; Cigars</p> <p>27 CLASSIFICATION NO. N° DE CLASSEMENT 2402100090</p> <p>30 VALUE FOR DUTY VALEUR EN DOUCANE 13340.18</p> | | | | | <p>23 WEIGHT / POM POIDS / POM MIL 13</p> <p>26 SMA ASSESSMENT COTISATION DE LMR 8.00000</p> <p>34 EXCISE TAX TAUX D'AÇOISÉ 5.00</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE 13,340.18</p> | | | | | <p>28 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 31 NUMBER - NUMERO</p> <p>29 RELEASE DATE - DATE DE LA MANIFESTATION 32 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 13,340.18</p> | | |
| <p>17 LINE LIGNE 2 Excise duty \$18.5 per 1000 cigars</p> <p>27 CLASSIFICATION NO. N° DE CLASSEMENT 2402100090</p> <p>30 VALUE FOR DUTY VALEUR EN DOUCANE 1067.21</p> | | | | | <p>23 WEIGHT / POM POIDS / POM MIL 13</p> <p>26 SMA ASSESSMENT COTISATION DE LMR 18.50000</p> <p>34 EXCISE TAX TAUX D'AÇOISÉ 1067.21</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE 1067.21</p> | | | | | <p>28 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 31 NUMBER - NUMERO</p> <p>29 RELEASE DATE - DATE DE LA MANIFESTATION 32 SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> | | |
| <p>17 LINE LIGNE 3 Additional excise by \$0.067 per cigar</p> <p>27 CLASSIFICATION NO. N° DE CLASSEMENT 2402100090</p> <p>30 VALUE FOR DUTY VALEUR EN DOUCANE 4477.00</p> | | | | | <p>23 WEIGHT / POM POIDS / POM MIL 13</p> <p>26 SMA ASSESSMENT COTISATION DE LMR 0.06700</p> <p>34 EXCISE TAX TAUX D'AÇOISÉ 16214.00</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE 35098.39</p> | | | | | <p>28 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 31 NUMBER - NUMERO</p> <p>29 RELEASE DATE - DATE DE LA MANIFESTATION 32 SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> <p>1754.92</p> | | |
| <p>17 LINE LIGNE 4 Declaration - Déclaration</p> <p>D. Smith (613) 234-2345 PLEASE PRINT NAME - LETTRE SOUS SCELLE OF Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENCE</p> <p>DECLARE THAT THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARA QUE LES PARTICULARS CI-DESSUS SONT VRAIS ET COMPLÉTÉS.</p> <p>Jan. 3, 20XX <i>[Signature]</i></p> <p>B3-3 (04)</p> | | | | | <p>43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT 014-003509201</p> <p>45 CUSTOMS TAXES DROITS DE TARIF 46 SMA ASSESSMENT COTISATION DE LMR 014-</p> <p>47 SMA ASSESSMENT COTISATION DE LMR 48 EXCISE TAX TAUX D'AÇOISÉ 16,214.00</p> <p>49 CARBON DUTY CONTROL NO. - N° DE CONTRÔLE DU TARIF 014-</p> <p>50 GST TPS 1,754.92</p> <p>51 TOTAL 23,513.13</p> | | | | | <p>5,544.21</p> <p>16,214.00</p> <p>1,754.92</p> <p>23,513.13</p> <p>Canada</p> | | |

Additional duty on cigar (\$0.067 per cigar)

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

EXAMPLE 13

| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | |
|--|--|---|--|--|--|---|--|---|--|--|--|--|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO.-N° 123456789RM0001 | | 2 TRANSACTION NO.- N° DE TRANSACTION 00000589180643 | | | | | | Help | | Aide | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3 TYPE OF OFFICE NO. N° DE BUREAU AB 497 | | | | | | 4 GST REGISTRATION NO. N° DE TPS IT | | 5 PAYMENT TERMS TERMES DE PAYER 1 2 | |
| 10 ITEM NO. N° D'ITEM CODE DE PRODUIT | | 11 VENDOR NAME - NOM DU MÉDIAIS N° - N° Venice Exporting Company Ltd. | | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE IT | | | | | | 13 PLACE OF EXPORT LIEU D'EXPORATION IT | | 14 TARIFF TREATMENT TRÉTAIREMENT TARIFIQUE 2 | |
| 15 U.S. PORT OF ENTRY NOM DU PORT D'ENTRÉE | | 16 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M | | | | | | 17 CURRENCY DEVISE CAD | | 18 TIME LIMIT - DELAY DELAI | | 19 FREIGHT - FRETE | |
| 1 | | | | | | | | | | | | | |
| 20 RELEASE DATE - DATE DE LA MARCHEVÉE | | | | | | | | | | | | | |
| REVERSE OF FOR CODE USE REVERSE À L'USAGE DE L'AGENCE | | | | | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉCRITON | | 23 WEIGHT / POM POIDS / POM MIL 13 | | 24 PREVIOUS TRANSACTION TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 25 LINE/ITEM LIGNE/ITEM | | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 2402100090 | | 28 QUANTITY QUANTITÉ 121.000 | | 29 U.M. UNITÉ MIL | | 30 VAT CODE CODE IVA 00010 | | 31 VAT RATE TAXE IVA 8.00000 | | 32 VALUE OF TAX VALEUR POUR TAXE 5.00 | | | |
| 33 VALUE FOR DUTY VALEUR EN DOUCANE 13340.18 | | 34 CUSTOMS DUTIES DROITS DE DOUCANE 1067.21 | | 35 BMIA ASSESSMENT COTISATION DE LMR | | 36 EXCISE TAX TAXE D'AÇOISE | | 37 VALUE FOR TAX VALEUR POUR TAXE 142.557 | | 38 RELEASE FOR C. CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 13,340.18 | | | |
| 39 LINE LIGNE | | 40 DESCRIPTION DÉCRITON | | 41 WEIGHT / POM POIDS / POM MIL | | 42 PREVIOUS TRANSACTION TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 43 LINE/ITEM LIGNE/ITEM | | 44 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | |
| 45 CLASSIFICATION NO. N° DE CLASSEMENT | | 46 QUANTITY QUANTITÉ 121.000 | | 47 VAT CODE CODE IVA 00010 | | 48 VAT RATE TAXE IVA 18.50000 | | 49 VALUE OF TAX VALEUR POUR TAXE 18.500 | | 50 RELEASE FOR C. CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 18.500 | | | |
| 51 VALUE FOR DUTY VALEUR EN DOUCANE 2238.50 | | 52 CUSTOMS DUTIES DROITS DE DOUCANE | | 53 BMIA ASSESSMENT COTISATION DE LMR | | 54 EXCISE TAX TAXE D'AÇOISE | | 55 VALUE FOR TAX VALEUR POUR TAXE 11152.75 | | 56 RELEASE FOR C. CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 11152.75 | | | |
| 57 LINE LIGNE | | 58 DESCRIPTION DÉCRITON | | 59 WEIGHT / POM POIDS / POM MIL | | 60 PREVIOUS TRANSACTION TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 61 LINE/ITEM LIGNE/ITEM | | 62 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | |
| 63 CLASSIFICATION NO. N° DE CLASSEMENT | | 64 QUANTITY QUANTITÉ 1 | | 65 VAT CODE CODE IVA 00010 | | 66 VAT RATE TAXE IVA 67.00000 | | 67 VALUE OF TAX VALEUR POUR TAXE 27798.64 | | 68 RELEASE FOR C. CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 27798.64 | | | |
| 69 VALUE FOR DUTY VALEUR EN DOUCANE | | 70 CUSTOMS DUTIES DROITS DE DOUCANE | | 71 BMIA ASSESSMENT COTISATION DE LMR | | 72 EXCISE TAX TAXE D'AÇOISE | | 73 VALUE FOR TAX VALEUR POUR TAXE 11152.75 | | 74 RELEASE FOR C. CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 11152.75 | | | |
| 75 LINE LIGNE | | 76 DESCRIPTION DÉCRITON | | 77 WEIGHT / POM POIDS / POM MIL | | 78 PREVIOUS TRANSACTION TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 79 LINE/ITEM LIGNE/ITEM | | 80 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | |
| 81 CLASSIFICATION NO. N° DE CLASSEMENT | | 82 QUANTITY QUANTITÉ 1 | | 83 VAT CODE CODE IVA 00010 | | 84 VAT RATE TAXE IVA 0 | | 85 VALUE OF TAX VALEUR POUR TAXE 1,389.93 | | 86 RELEASE FOR C. CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 1,389.93 | | | |
| 87 VALUE FOR DUTY VALEUR EN DOUCANE | | 88 CUSTOMS DUTIES DROITS DE DOUCANE | | 89 BMIA ASSESSMENT COTISATION DE LMR | | 90 EXCISE TAX TAXE D'AÇOISE | | 91 VALUE FOR TAX VALEUR POUR TAXE 014-003509201 | | 92 RELEASE FOR C. CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 014-003509201 | | | |
| 93 DECLARATION - DECLARATION I. D. Smith (613) 234-2345 PLEASE PRINT NAME - LETTRE MOUSSE S.V.P. OF DE Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENCE | | 94 WAREHOUSE NO.- N° D'ENTREPÔT 014- | | 95 CARBON CONTROL NO.- N° DE CONTRÔLE DU FRET 014- | | 96 CUSTOMS DOCUMENT NUMBER N° DE DOCUMENT D'IMPÔTATION 014- | | 97 TOTAL TOTAL 15,848.39 | | 98 TOTAL TOTAL 3,305.71 | | | |
| B3-3 (04) | | | | | | | | | | | | | |
| Canadá | | | | | | | | | | | | | |

Additional duty on cigar (duty-paid value)

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

EXAMPLE 14

| | | | | | | | | | | | | | |
|--|--|--|--|--|--|---|--|---|--|--|--|--|--|
| Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | | |
| Help Aide Restore - Restaurer | | | | | | | | | | | | | |
| <small>IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR</small> ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | <small>NO.-N° 123456789RM0001</small> | | <small>TRANSACTION NO.- N° DE TRANSACTION</small> 00000589180643 | | <small>PROTECTED (WHEN COMPLETED) PROTÉGÉ (QUAND IL EST COMPLÉTÉ)</small> | | | | | | | |
| <small>SO. SHIP. N° DE DÉCL. EN TITRE</small> | | <small>NO. N° VENICE EXPORTING COMPANY LTD.</small> | | <small>TYPE OF CARRIER TYPE DE TRANSPORTEUR</small> AB 497 | | <small>CARRIER IDENTIFICATION NO. N° D'IDENTIFICATION DU TRANSPORTEUR</small> IT IT 2 | | <small>EXPORTER CODE DE TRANSPORTEUR</small> 1 | | <small>IMPORTER CODE DE TRANSPORTEUR</small> 1 | | <small>TOTAL VF-D- TOTAL DE LA VÉ 800</small> | |
| Venice Exporting Company Ltd. | | | | | | | | | | | | | |
| <small>1</small> | | <small>REMOVED FOR SECURITY RAISON DE SÉCURITÉ</small> | | <small>REMOVED A CUSTOMER LAISSEZ-PAS</small> | | | | | | | | | |
| <small>ITEM/LINE ARTICLE/NR.</small> | | <small>DESCRIPTION DESCRIPTION</small> | | <small>WEIGHT / Poids</small> | | <small>WEIGHT / Poids</small> | | <small>PREVIOUS TRANSACTION TRANSACTION PRÉALABLE SHAM-NUMBER / N° DE LIGNE</small> | | <small>TRANSACTION NUMBER N° DE TRANSACTION</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> | |
| 1 | | Cigarettes 1361 g/m not exceeding 102 mm/mm | | 9.000 | | MIL 13 | | <small>DATE OF EXHIBITION DATE D'EXPOSITION</small> 12.50000 | | <small>DATE OF EXHIBITION DATE D'EXPOSITION</small> 85.00000 | | <small>REVALUED IF CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANCE</small> 400.00 | |
| <small>CLASSIFICATION NO. N° DE CLASSEMENT</small> | | <small>WEIGHT / Poids QUANTITY / QUANTITÉ</small> | | <small>WEIGHT / Poids QUANTITY / QUANTITÉ</small> | | <small>WEIGHT / Poids</small> | | <small>DATE OF EXHIBITION DATE D'EXPOSITION</small> 765.00 | | <small>DATE OF EXHIBITION DATE D'EXPOSITION</small> 1315.00 | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 60.75 | |
| <small>2</small> | | Cigarettes 1361 g/m exceeding 102 mm | | 18.000 | | MIL 13 | | <small>DATE OF EXHIBITION DATE D'EXPOSITION</small> 12.50000 | | <small>DATE OF EXHIBITION DATE D'EXPOSITION</small> 85.00000 | | <small>REVALUED IF CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANCE</small> 400.00 | |
| <small>3</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>400.00</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 99.00 | |
| <small>4</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>50.00</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 40.00 | |
| <small>5</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>50.00</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 40.00 | |
| <small>6</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>50.00</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 40.00 | |
| <small>7</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>50.00</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 40.00 | |
| <small>8</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>50.00</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 40.00 | |
| <small>9</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>50.00</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>REFUND DUTY DROITS DE DOUANE</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> 40.00 | |
| DECLARATION - DÉCLARATION | | | | | | | | | | | | | |
| <small>I, D. Smith, (613) 234-2345 PLEASE PRINT NAME - METTEZ VOS NOMS EN Vrac.</small> | | <small>DE</small> | | <small>DEPOSIT - dépôt</small> | | <small>40 DEPOSIT - dépôt</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> | | <small>100.00</small> | | | |
| <small>Customs Brokers Ltd. IMPORTER / IMPORTATEUR</small> | | <small>40 WAREHOUSE NO.- N° D'ENTREPÔT</small> | | <small>40 WAREHOUSE NO.- N° D'ENTREPÔT</small> | | <small>40 WAREHOUSE NO.- N° D'ENTREPÔT</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> | | <small>2,295.00</small> | | | |
| <small>DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.</small> | | <small>40 CARGO/CONTAINER NO.- N° DE DOCUMENT D'IMPORTATION</small> | | <small>40 CARGO/CONTAINER NO.- N° DE DOCUMENT D'IMPORTATION</small> | | <small>40 CARGO/CONTAINER NO.- N° DE DOCUMENT D'IMPORTATION</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> | | <small>159.75</small> | | | |
| <small>Jan. 3, 20XX</small> | | <small>SIGNATURE</small> | | <small>014-003509291</small> | | <small>014-</small> | | <small>GENERAL AUTHORITY AUTORISATION GÉNÉRALE</small> | | <small>2,554.75</small> | | | |

Cigarettes containing tobacco 1361 g per thousand

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

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

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

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

EXAMPLE 15

| Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (QUAND FINI) | | | |
|--|--|---|--|--|--|--|--|--|--|---|--|
| IMPORER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001 00000589180643 | | | | | | Help Aide Restore - Restaurer | | | |
| 10. SELLER'S NAME AND ADDRESS NOM ET ADRESSE DU VENDEUR Deutschland Exporting Co. Ltd. 1 | | 12. TYPE OF OFFICE NO. / N° DE BUREAU AB 9 13. COUNTRY OF ORIGIN / PAYS D'ORIGINE DE 14. PLACE OF EXPORT / LIEU D'EXPÉDITION DE 15. TARIFF TREATMENT / TRAITEMENT TARIFAIRES 2 16. MODE OF TRANSPORT / MÉTHODE DE TRANSPORT 9 17. CARRIER CODE / CODE DE TRANSPORTEUR CAD 18. FREIGHT / FRET 20. RELEASE DATE / DATE DE LA MANIFESTATION | | | | | | 19. TOTAL VFM - TOTAL DE LA VC 346959 | | | |
| | | | | | | | | RESERVED FOR COSTA USE RESERVE A L'USAGE DE L'ENTREPRISE | | | |
| 21. LINE 22. DESCRIPTION / DÉCRIT 1 | | 23. WEIGHT FROM POIDS / Poids 24. QUANTITY / QUANTITÉ 1.000 25. CLASSIFICATION NO. N° DE CLASSEMENT 8703230041 | | | | | | 26. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 27. VALUE FOR DUTY VALEUR EN DÉDUC 31930.33 28. CUSTOMS DUTIES DROITS DE DÉDUC 1947.75 | | | |
| | | | | | | | | 29. TARIFF CODE / CODE TARIFAIRES 30. QUANTITY / QUANTITÉ 1.000 31. CLASSIFICATION NO. N° DE CLASSEMENT 8703240040 | | 32. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 33. VALUE FOR DUTY VALEUR EN DÉDUC 57853.60 34. CUSTOMS DUTIES DROITS DE DÉDUC 3529.07 | |
| | | | | | | | | 35. TARIFF CODE / CODE TARIFAIRES 36. QUANTITY / QUANTITÉ 1.000 37. CLASSIFICATION NO. N° DE CLASSEMENT 8703240040 | | 38. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 39. VALUE FOR DUTY VALEUR EN DÉDUC 98187.96 40. CUSTOMS DUTIES DROITS DE DÉDUC 5989.47 | |
| | | | | | | | | 41. TARIFF CODE / CODE TARIFAIRES 42. QUANTITY / QUANTITÉ 1.000 43. CLASSIFICATION NO. N° DE CLASSEMENT 8703240040 | | 44. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 45. VALUE FOR DUTY VALEUR EN DÉDUC 61358.80 46. CUSTOMS DUTIES DROITS DE DÉDUC 3742.89 | |
| | | | | | | | | 47. TARIFF CODE / CODE TARIFAIRES 48. QUANTITY / QUANTITÉ 1.000 49. CLASSIFICATION NO. N° DE CLASSEMENT 8703240040 | | 50. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 51. VALUE FOR DUTY VALEUR EN DÉDUC 97628.31 52. CUSTOMS DUTIES DROITS DE DÉDUC 5955.33 | |
| 53. DECLARATION - DECLARATION I, D. Smith, (613) 234-2345 <small>PLEASE PRINT NAME - LETTRES MOULEES SVP.</small> 54. COMPANY / ENTREPRISE Customs Brokers Ltd. <small>IMPORTER / IMPORTATEUR</small> <small>DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES REINSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.</small> Jan. 3, 20XX <small>SIGNATURE</small> | | 55. PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE 56. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 57. DEPOSIT / DÉPÔT 58. ASSESSMENT / ÉVALUATION 59. CARGO CONTROL NO. / N° DE CONTRÔLE DU FRET 60. CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR À L'IMPORTATION | | | | | | 61. EXCISE TAXES AND SPECIAL LEVIES / TAXES D'EXCISE ET AUTRES LEVIES 62. EXCISE TAXES / TAXES D'EXCISE 21,164.51 63. ASSESSMENT / ÉVALUATION 10,500.00 64. TOTAL / TOTAL 18,931.16 65. EXCISE TAXES / TAXES D'EXCISE 50,595.67 | | | |

Excise taxes and special levies

This example shows the format to be used when accounting for automobiles with various excise tax rates. When different excise tax rates apply, a new classification line must be completed for each line. In this example the special levy does not apply on line 1, only the \$100 for the air conditioner. A listing of vehicles, associated fuel-efficiency ratings and the formula for the calculation of the weighted fuel consumption (in a case where a specific brand is not listed) can be found either at the CRA or NRCan Web site at <http://www.cra-arc.gc.ca/E/pub/et/etsl64/README.html> or <http://oeo.nrcan.gc.ca/transportation/tools/fuelratings/fuel-consumption.cfm>; automobiles that have a weighted average fuel consumption rating of 13 or more litres per 100 kilometres will be subject to the excise tax at the following rates:

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

EXAMPLE 16

SIMA assessment (payment)

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

EXAMPLE 17

SIMA assessment (deferred by bond)

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

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

EXAMPLE 18

Canada Border Services Agency Agence des services frontaliers du Canada

CANADA CUSTOMS CODING FORM
DOUANES CANADA - FORMULE DE CODAGE

PROTECTED (INEN COMPLETED)
PROTÉGÉ (JNE PAS COMPLÉTÉ)

| | | | | | | | | | | |
|--|--|---|---|---|---|--|---|--|---|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | IND. N° 123455789RM0001 | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | Help | Aide | Restore - Restaurer | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | S TYPE AB | 4 OFFICE NO. BUREAU 497 | 5 CBSI REGISTRATION NO. N° DE TPS 497 | 6 PAYMENT CODE DE PAYER 1 | 7 MODE DE TRANSPORT CODE DE TRANSPORT 1 | 8 PORT OF ENTRY / PORT DE DÉBARQUAGE U.S. PORT OF DESTINATION / PORT DE SORTIE DES U.S. | 9 TOTAL VFM - TOTAL DE LA VFM 3000 |
| 10 CDS SERIAL NO. N° DE SUITE EN-TETE 1 | | 11 VENDOR NAME - NOM DU VENDANT Bonn Exporting Company Ltd. | | 12 COUNTRY OF ORIGIN PAIS DE ORIGEN DE | 13 PLACE OF EXPORT LE / DÉPARTEMENT DE | 14 TRADE TARIFFE PARTIMENT TARIFAIRES 2 | 15 U.S. PORT OF DESTINATION / PORT DE SORTIE DES U.S. | RESERVED FOR CICA USE | | |
| | | | | 16 DIRECT DISPATCH DATE DATE DÉPARTEMENT DIRECT DD | 17 CTRY. CODE DEVISE CAD | 18 TIME LIMIT - DELAI CAD | 19 FREIGHT - FRET | RESERVE À L'USAGE DE L'AGENCE | | |
| | | | | 20 RELEASE DATE - DATE DE LA MARQUE VEE | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉCRIPRITION D8-21 Canadian Goods Abroad/ Marchandises Canadiennes à l'étranger | | 23 AIRPORT / PORT POIDS / Poids | | PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 98-01-0101 | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 28 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 29 QUANTITY QUANTITÉ NMB | 30 U-M ITEM CODE CODE D'ARTICLE NMB | 31 VFM CODE CODE DE TPS 13 | 32 RATE OF DUTY TAXE D'ACCISE 5.0000 | 33 RATE OF TAX TAUX T.P.S. 5.00 | 34 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2,500.00 | | |
| 35 VALUE FOR DUTY VALEUR EN D'ACCISE 2500.00 | | 36 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 37 WEIGHT / Poids KG / KG 13 | | 38 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 39 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 35 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 36 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 37 WEIGHT / Poids KG / KG 13 | | 38 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 39 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 500.00 | | |
| 40 EXCISE TAX TAXE D'ACCISE | | 41 VALUE FOR TAX VALEUR POUR TAXE | | 42 GROSS IMPOTS | | | | | | |
| 40 EXCISE TAX TAXE D'ACCISE 25.00 | | 41 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 42 GROSS IMPOTS 26.25 | | | | | | |
| 43 AIRPORT / PORT POIDS / Poids | | 44 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 45 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 46 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 43 AIRPORT / PORT POIDS / Poids | | 44 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 45 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 46 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 47 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 48 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 49 QUANTITY QUANTITÉ NMB | 50 U-M ITEM CODE CODE D'ARTICLE NMB | 51 VFM CODE CODE DE TPS 13 | 52 RATE OF DUTY TAXE D'ACCISE 5.0000 | 53 RATE OF TAX TAUX T.P.S. 5.00 | 54 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 55 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 56 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 57 WEIGHT / Poids KG / KG 13 | | 58 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 59 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 55 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 56 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 57 WEIGHT / Poids KG / KG 13 | | 58 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 59 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 60 EXCISE TAX TAXE D'ACCISE | | 61 VALUE FOR TAX VALEUR POUR TAXE | | 62 GROSS IMPOTS | | | | | | |
| 60 EXCISE TAX TAXE D'ACCISE 25.00 | | 61 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 62 GROSS IMPOTS 26.25 | | | | | | |
| 63 AIRPORT / PORT POIDS / Poids | | 64 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 65 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 66 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 63 AIRPORT / PORT POIDS / Poids | | 64 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 65 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 66 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 67 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 68 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 69 QUANTITY QUANTITÉ NMB | 70 U-M ITEM CODE CODE D'ARTICLE NMB | 71 VFM CODE CODE DE TPS 13 | 72 RATE OF DUTY TAXE D'ACCISE 5.0000 | 73 RATE OF TAX TAUX T.P.S. 5.00 | 74 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 75 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 76 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 77 WEIGHT / Poids KG / KG 13 | | 78 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 79 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 75 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 76 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 77 WEIGHT / Poids KG / KG 13 | | 78 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 79 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 80 EXCISE TAX TAXE D'ACCISE | | 81 VALUE FOR TAX VALEUR POUR TAXE | | 82 GROSS IMPOTS | | | | | | |
| 80 EXCISE TAX TAXE D'ACCISE 25.00 | | 81 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 82 GROSS IMPOTS 26.25 | | | | | | |
| 83 AIRPORT / PORT POIDS / Poids | | 84 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 85 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 86 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 83 AIRPORT / PORT POIDS / Poids | | 84 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 85 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 86 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 87 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 88 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 89 QUANTITY QUANTITÉ NMB | 90 U-M ITEM CODE CODE D'ARTICLE NMB | 91 VFM CODE CODE DE TPS 13 | 92 RATE OF DUTY TAXE D'ACCISE 5.0000 | 93 RATE OF TAX TAUX T.P.S. 5.00 | 94 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 95 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 96 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 97 WEIGHT / Poids KG / KG 13 | | 98 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 99 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 95 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 96 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 97 WEIGHT / Poids KG / KG 13 | | 98 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 99 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 100 EXCISE TAX TAXE D'ACCISE | | 101 VALUE FOR TAX VALEUR POUR TAXE | | 102 GROSS IMPOTS | | | | | | |
| 100 EXCISE TAX TAXE D'ACCISE 25.00 | | 101 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 102 GROSS IMPOTS 26.25 | | | | | | |
| 103 AIRPORT / PORT POIDS / Poids | | 104 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 105 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 106 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 103 AIRPORT / PORT POIDS / Poids | | 104 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 105 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 106 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 107 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 108 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 109 QUANTITY QUANTITÉ NMB | 110 U-M ITEM CODE CODE D'ARTICLE NMB | 111 VFM CODE CODE DE TPS 13 | 112 RATE OF DUTY TAXE D'ACCISE 5.0000 | 113 RATE OF TAX TAUX T.P.S. 5.00 | 114 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 115 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 116 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 117 WEIGHT / Poids KG / KG 13 | | 118 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 119 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 115 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 116 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 117 WEIGHT / Poids KG / KG 13 | | 118 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 119 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 120 EXCISE TAX TAXE D'ACCISE | | 121 VALUE FOR TAX VALEUR POUR TAXE | | 122 GROSS IMPOTS | | | | | | |
| 120 EXCISE TAX TAXE D'ACCISE 25.00 | | 121 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 122 GROSS IMPOTS 26.25 | | | | | | |
| 123 AIRPORT / PORT POIDS / Poids | | 124 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 125 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 126 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 123 AIRPORT / PORT POIDS / Poids | | 124 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 125 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 126 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 127 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 128 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 129 QUANTITY QUANTITÉ NMB | 130 U-M ITEM CODE CODE D'ARTICLE NMB | 131 VFM CODE CODE DE TPS 13 | 132 RATE OF DUTY TAXE D'ACCISE 5.0000 | 133 RATE OF TAX TAUX T.P.S. 5.00 | 134 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 135 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 136 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 137 WEIGHT / Poids KG / KG 13 | | 138 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 139 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 135 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 136 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 137 WEIGHT / Poids KG / KG 13 | | 138 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 139 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 140 EXCISE TAX TAXE D'ACCISE | | 141 VALUE FOR TAX VALEUR POUR TAXE | | 142 GROSS IMPOTS | | | | | | |
| 140 EXCISE TAX TAXE D'ACCISE 25.00 | | 141 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 142 GROSS IMPOTS 26.25 | | | | | | |
| 143 AIRPORT / PORT POIDS / Poids | | 144 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 145 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 146 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 143 AIRPORT / PORT POIDS / Poids | | 144 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 145 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 146 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 147 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 148 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 149 QUANTITY QUANTITÉ NMB | 150 U-M ITEM CODE CODE D'ARTICLE NMB | 151 VFM CODE CODE DE TPS 13 | 152 RATE OF DUTY TAXE D'ACCISE 5.0000 | 153 RATE OF TAX TAUX T.P.S. 5.00 | 154 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 155 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 156 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 157 WEIGHT / Poids KG / KG 13 | | 158 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 159 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 155 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 156 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 157 WEIGHT / Poids KG / KG 13 | | 158 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 159 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 160 EXCISE TAX TAXE D'ACCISE | | 161 VALUE FOR TAX VALEUR POUR TAXE | | 162 GROSS IMPOTS | | | | | | |
| 160 EXCISE TAX TAXE D'ACCISE 25.00 | | 161 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 162 GROSS IMPOTS 26.25 | | | | | | |
| 163 AIRPORT / PORT POIDS / Poids | | 164 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 165 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 166 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 163 AIRPORT / PORT POIDS / Poids | | 164 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 165 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 166 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 167 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 168 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 169 QUANTITY QUANTITÉ NMB | 170 U-M ITEM CODE CODE D'ARTICLE NMB | 171 VFM CODE CODE DE TPS 13 | 172 RATE OF DUTY TAXE D'ACCISE 5.0000 | 173 RATE OF TAX TAUX T.P.S. 5.00 | 174 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 175 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 176 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 177 WEIGHT / Poids KG / KG 13 | | 178 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 179 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 175 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 176 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 177 WEIGHT / Poids KG / KG 13 | | 178 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 179 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 180 EXCISE TAX TAXE D'ACCISE | | 181 VALUE FOR TAX VALEUR POUR TAXE | | 182 GROSS IMPOTS | | | | | | |
| 180 EXCISE TAX TAXE D'ACCISE 25.00 | | 181 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 182 GROSS IMPOTS 26.25 | | | | | | |
| 183 AIRPORT / PORT POIDS / Poids | | 184 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 185 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 186 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 183 AIRPORT / PORT POIDS / Poids | | 184 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 185 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 186 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 187 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 188 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 189 QUANTITY QUANTITÉ NMB | 190 U-M ITEM CODE CODE D'ARTICLE NMB | 191 VFM CODE CODE DE TPS 13 | 192 RATE OF DUTY TAXE D'ACCISE 5.0000 | 193 RATE OF TAX TAUX T.P.S. 5.00 | 194 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 195 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 196 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 197 WEIGHT / Poids KG / KG 13 | | 198 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 199 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 195 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 196 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 197 WEIGHT / Poids KG / KG 13 | | 198 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 199 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 200 EXCISE TAX TAXE D'ACCISE | | 201 VALUE FOR TAX VALEUR POUR TAXE | | 202 GROSS IMPOTS | | | | | | |
| 200 EXCISE TAX TAXE D'ACCISE 25.00 | | 201 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 202 GROSS IMPOTS 26.25 | | | | | | |
| 203 AIRPORT / PORT POIDS / Poids | | 204 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 205 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 206 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 203 AIRPORT / PORT POIDS / Poids | | 204 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 205 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 206 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 207 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 208 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 209 QUANTITY QUANTITÉ NMB | 210 U-M ITEM CODE CODE D'ARTICLE NMB | 211 VFM CODE CODE DE TPS 13 | 212 RATE OF DUTY TAXE D'ACCISE 5.0000 | 213 RATE OF TAX TAUX T.P.S. 5.00 | 214 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 215 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 216 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 217 WEIGHT / Poids KG / KG 13 | | 218 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 219 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 215 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 216 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 217 WEIGHT / Poids KG / KG 13 | | 218 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 219 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 220 EXCISE TAX TAXE D'ACCISE | | 221 VALUE FOR TAX VALEUR POUR TAXE | | 222 GROSS IMPOTS | | | | | | |
| 220 EXCISE TAX TAXE D'ACCISE 25.00 | | 221 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 222 GROSS IMPOTS 26.25 | | | | | | |
| 223 AIRPORT / PORT POIDS / Poids | | 224 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 225 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 226 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 223 AIRPORT / PORT POIDS / Poids | | 224 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 225 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 226 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 227 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 228 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 229 QUANTITY QUANTITÉ NMB | 230 U-M ITEM CODE CODE D'ARTICLE NMB | 231 VFM CODE CODE DE TPS 13 | 232 RATE OF DUTY TAXE D'ACCISE 5.0000 | 233 RATE OF TAX TAUX T.P.S. 5.00 | 234 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 235 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 236 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 237 WEIGHT / Poids KG / KG 13 | | 238 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 239 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 235 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 236 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 237 WEIGHT / Poids KG / KG 13 | | 238 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 239 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 240 EXCISE TAX TAXE D'ACCISE | | 241 VALUE FOR TAX VALEUR POUR TAXE | | 242 GROSS IMPOTS | | | | | | |
| 240 EXCISE TAX TAXE D'ACCISE 25.00 | | 241 VALUE FOR TAX VALEUR POUR TAXE 525.00 | | 242 GROSS IMPOTS 26.25 | | | | | | |
| 243 AIRPORT / PORT POIDS / Poids | | 244 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 245 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 246 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 243 AIRPORT / PORT POIDS / Poids | | 244 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 245 RATE OF DUTY TAXE D'ACCISE 5.00 | | | 246 RATE OF TAX TAUX T.P.S. 5.00 | | | |
| 247 CLASSIFICATION NO. N° DE CLASSEMENT 90053100 | | 248 TARIFF CODE TARIF QUANTITY QUANTITÉ 100.000 | 249 QUANTITY QUANTITÉ NMB | 250 U-M ITEM CODE CODE D'ARTICLE NMB | 251 VFM CODE CODE DE TPS 13 | 252 RATE OF DUTY TAXE D'ACCISE 5.0000 | 253 RATE OF TAX TAUX T.P.S. 5.00 | 254 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ 2500.00 | | |
| 255 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 256 DUTY OF DUTY DROITS DE DOUANE 25.00 | | 257 WEIGHT / Poids KG / KG 13 | | 258 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER / NUMERO | | 259 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | |
| 255 VALUE FOR DUTY VALEUR EN D'ACCISE 500.00 | | 256 DUTY OF DUTY<br | | | | | | | | |

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

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

EXAMPLE 19

| Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | |
|--|--|--|---|---|--|---|---|---|---|-------------------------------------|
| | | | | | | | | Help | Aide | Restore - Restaurer |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | 3 TYPE AB | 4 OFFICE NO. N° DE BUREAU 497 | 5 GST REGISTRATION NO. N° DE TPS DE | 6 PAYMENT CODE CODE DE PAYEREMENT 2 | 7 MODE OF TRANSPORT MÉTHODE DE TRANSPORT 1 | 8 PORT OF ENTRY PORT D'ENTRÉE 3000 | | | |
| Bonn Exporting Company Ltd. 1 | | 9 COUNTRY OF ORIGIN PAYS D'ORIGINE DE | 10 PLACE OF EXPORT LIEU D'EXPORTATION DE | 11 TARIFF TREATMENT TRAITÉ TARIFIQUE 2 | 12 U.S. POINT OF ENTRY POINT D'ENTRÉE DES ÉTATS-UNIS 3000 | | | | 13 RESERVED FOR RESERVÉ À L'USAGE DE L'AGENT | |
| | | 14 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE ESU | 15 CURRENCY DEVISE CAD | 16 TIME LIMIT - DOLAR 17 FREIGHT - FRET | | | | 18 RELEASE DATE - DATE DE LA MARCHEVÉE | | |
| 20 RELEASE DATE - DATE DE LA MARCHEVÉE | | | | | | | | | | |
| 21 LINE 22 DESCRIPTION 23 WEIGHT / PGM 24 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE 25 SPECIAL AUTHORITY LINE DESCRIPTION WEIGHT / PGM PRIORITÉ TRANSACTION - TRANSACTION PRÉALABLE AUTORISATION SPÉCIALE 1 D8-2-1/Canadian Goods Abroad(warranty)/ Marchandises Canadiennes à l'étranger(garantie) 5.00000 5.00000 98-01-0101 27 CLASSIFICATION NO. N° DE CLASSEMENT 28 TRIM/TYPE 29 QUANTITY QUANTITÉ 30 U - M 31 VED CODE CODE VED 32 DATE OF SHIPMENT DATE D'EXPÉDITION 33 RATE/TAX TAUX/TAXE 34 RATE OF GST TAXE HST 35 VALUE FOR CURRENCY CONVERSION CONVERTEUR VALEUR POUR CHANGÉE 9006531000 TRIM/TYPE 100.000 NBM 19 5.00000 5.00 2,500.00 | | | | | | | | | | |
| 21 LINE 22 DESCRIPTION 23 WEIGHT / PGM 24 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE 25 SPECIAL AUTHORITY LINE DESCRIPTION WEIGHT / PGM PRIORITÉ TRANSACTION - TRANSACTION PRÉALABLE AUTORISATION SPÉCIALE 2 Repairs/Réparations 25.00 5.00000 66.00 500.00 27 CLASSIFICATION NO. N° DE CLASSEMENT 28 TRIM/TYPE 29 QUANTITY QUANTITÉ 30 U - M 31 VED CODE CODE VED 32 DATE OF SHIPMENT DATE D'EXPÉDITION 33 RATE/TAX TAUX/TAXE 34 RATE OF GST TAXE HST 35 VALUE FOR CURRENCY CONVERSION CONVERTEUR VALEUR POUR CHANGÉE 9006531000 TRIM/TYPE 100.000 NBM 19 5.00000 66.00 500.00 | | | | | | | | | | |
| 21 LINE 22 DESCRIPTION 23 WEIGHT / PGM 24 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE 25 SPECIAL AUTHORITY LINE DESCRIPTION WEIGHT / PGM PRIORITÉ TRANSACTION - TRANSACTION PRÉALABLE AUTORISATION SPÉCIALE 3 38 CUSTOMS DUTIES DROITS DE DOUANE 25.00 40 EXCISE TAX TAXE D'AÇOUE 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST TFS 31 VALUE FOR DUTY VALEUR EN DROIT 38 CUSTOMS DUTIES DROITS DE DOUANE 39 RNA ASSESSMENT COTISATION DE LMR 40 EXCISE TAX TAXE D'AÇOUE 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST TFS 32 LINE 33 DESCRIPTION 34 WEIGHT / PGM 35 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE 36 SPECIAL AUTHORITY LINE DESCRIPTION WEIGHT / PGM PRIORITÉ TRANSACTION - TRANSACTION PRÉALABLE AUTORISATION SPÉCIALE 4 43 DEPOSIT - DÉPÔT 25.00 37 CLASSIFICATION NO. N° DE CLASSEMENT 38 TRIM/TYPE 39 QUANTITY QUANTITÉ 40 U - M 41 VED CODE CODE VED 42 DATE OF SHIPMENT DATE D'EXPÉDITION 43 RATE/TAX TAUX/TAXE 44 RATE OF GST TAXE HST 45 VALUE FOR CURRENCY CONVERSION CONVERTEUR VALEUR POUR CHANGÉE 9006531000 TRIM/TYPE 100.000 NBM 19 5.00000 66.00 500.00 | | | | | | | | | | |
| 39 RNA ASSESSMENT COTISATION DE LMR 40 EXCISE TAX TAXE D'AÇOUE 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST TFS 40 WAREHOUSE NO. - N° D'ENTREPÔT 45 CARDS CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR A L'IMPORTATION 014- | | | | | | | | | | |
| 47 CUSTOMS DUTIES DROITS DE DOUANE 25.00 48 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 89 | | | | | | | | | | |

EXAMPLE 20

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

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

EXAMPLE 21

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | |
|--|--|--|--|---|--|--|--|--|--|---|--|---|--|
| <input type="button" value="Help"/> <input type="button" value="Aide"/> <input type="button" value="Restore - Restaurer"/> | | | | | | | | | | | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. N° 123456789RM0001 | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | 3 TYPE AB | | 4 OFFICE NO. N° DE BUREAU 497 | | 5 GST REGISTRATION NO. N° DE TPS UTX | | 6 PAYMENT CODE CODE DE PAYER 10 | | 7 MODE OF TRANSPORT MÉTHODE DE TRANSPORT 1 | | 8 PORT OF ENTRY PORT D'ENTRÉE 10000 | |
| 10 SHIP. NO. N° DE TRAN. SOUS- LE RÉTÉ | | 11 VENDOR NAME - NOM DU VENDEUR NO. N° YXX Exporting Company Ltd. UTX 78161 | | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | | 13 PLACE OF EXPORT LIEU D'EXPORTATION UTX | | 14 TARIFF TREATMENT TRAITÉ TARIFIQUE 10 | | 15 U.S. POINT OF ENTRY POINT D'ENTRÉE U.S. 5309 | | 16 PRESERVED FOR RESERVE POUR 1000 RESERVE À L'USAGE DE L'AGENCE | |
| 17 CLASSIFICATION NO. N° DE CLASSEMENT 9006309000 | | 18 TARIFF CODE TARIF 9992 | | 19 QUANTITY QUANTITÉ 10000.00 | | 20 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 19 | | 21 CURRENCY DEVISE CAD | | 22 TIME LIMIT - DOLÁ TAUX D'ÉCHÉANCE 100 | | 23 FREIGHT-FRET 100 | |
| 24 RELEASE DATE - DATE DE LA MARCHEVÉE | | | | | | | | | | | | | |
| 25 LINE LIGNE | | 26 DESCRIPTION DÉCRIT | | 27 WEIGHT / POM POIDS / POM 50 | | 28 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 29 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 30 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 31 VALUE FOR CURRENCY CONVERSION CONVERGEUR VALEUR POUR CHANGÉ 10,000.00 | |
| 32 VALUE FOR DUTY VALEUR EN DÉTAXE 10000.00 | | 33 CUSTOMS DUTIES DROITS DE DOUANE | | 34 BINA ASSESSMENT COISATION DE LMR 19 | | 35 EXCISE TAX TAXE D'AÇOUE 19 | | 36 EXCISE TAX TAXE D'AÇOUE 19 | | 37 NET RATE TAUX TA 66.00 | | 38 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | |
| 39 LINE LIGNE | | 40 DESCRIPTION DÉCRIT | | 41 WEIGHT / POM POIDS / POM 19 | | 42 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 43 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 44 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 45 VALUE FOR CURRENCY CONVERSION CONVERGEUR VALEUR POUR CHANGÉ | |
| 46 CLASSIFICATION NO. N° DE CLASSEMENT | | 47 TARIFF CODE TARIF 19 | | 48 QUANTITY QUANTITÉ 10000.00 | | 49 BINA ASSESSMENT COISATION DE LMR 19 | | 50 EXCISE TAX TAXE D'AÇOUE 19 | | 51 NET RATE TAUX TA 19 | | 52 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | |
| 53 VALUE FOR DUTY VALEUR EN DÉTAXE 10000.00 | | 54 CUSTOMS DUTIES DROITS DE DOUANE | | 55 BINA ASSESSMENT COISATION DE LMR 19 | | 56 EXCISE TAX TAXE D'AÇOUE 19 | | 57 EXCISE TAX TAXE D'AÇOUE 19 | | 58 NET RATE TAUX TA 19 | | 59 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | |
| 60 LINE LIGNE | | 61 DESCRIPTION DÉCRIT | | 62 WEIGHT / POM POIDS / POM 19 | | 63 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 64 PREVIOUS TRANSACTION - TRANSACTION PRÉALABLE NUMBER - NUMÉRO | | 65 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 66 VALUE FOR CURRENCY CONVERSION CONVERGEUR VALEUR POUR CHANGÉ | |
| 67 CLASSIFICATION NO. N° DE CLASSEMENT | | 68 TARIFF CODE TARIF 19 | | 69 QUANTITY QUANTITÉ 10000.00 | | 70 BINA ASSESSMENT COISATION DE LMR 19 | | 71 EXCISE TAX TAXE D'AÇOUE 19 | | 72 NET RATE TAUX TA 19 | | 73 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | |
| 74 VALUE FOR DUTY VALEUR EN DÉTAXE 10000.00 | | 75 CUSTOMS DUTIES DROITS DE DOUANE | | 76 BINA ASSESSMENT COISATION DE LMR 19 | | 77 EXCISE TAX TAXE D'AÇOUE 19 | | 78 EXCISE TAX TAXE D'AÇOUE 19 | | 79 NET RATE TAUX TA 19 | | 80 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | |
| 81 DECLARATION - DÉCLARATION D. Smith (613) 234-2345 PLEASE PRINT NAME/LETTRE D'IDENTIFICATION OF DE Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENCE DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | | | | | | | | | | | 82 DEPOSIT - DÉPÔT | |
| Jan. 3, 20XX <u>D. G.</u> <u>Signature</u> | | | | | | | | | | | | 83 WAREHOUSE NO. N° D'ENTREPÔT 014-00350920 | |
| B3-3 (04) | | | | | | | | | | | | 84 CARDS CONTROL NO. N° DE CONTRÔLE DU FRET 014- | |
| 85 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT A L'IMPORTATION 014- | | | | | | | | | | | | 86 CUSTOMS DUTIES DROITS DE DOUANE 19 | |
| 87 PAYMENT CODE CODE DE PAYER 10000 | | | | | | | | | | | | 88 EXCISE TAX TAXE D'AÇOUE 19 | |
| 89 BINA ASSESSMENT COISATION DE LMR 19 | | | | | | | | | | | | 90 NET RATE TAUX TA 19 | |
| 91 CARDS CONTROL NO. N° DE CONTRÔLE DU FRET 014- | | | | | | | | | | | | 92 TOTAL TOTAL 0.00 | |
| Canada | | | | | | | | | | | | | |

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

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

EXAMPLE 22

Partial remission (flat rate per month)

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

EXAMPLE 23

Repayment of drawback, refund, or remission

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

EXAMPLE 24

| Canada Border Services Agency | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | | | | | | | | | |
|--|--|--|--|---|--|--|--|---|--|--|--|---|--|--|--|--|--|---|--|--|--|--|--|--|--|
| | | | | | | | | | | | | Help Aide Restore - Restaurer | | | | | | | | | | | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. N° 123456789RM0001 | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | | | | | | | | | | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 UIC NBR NO. N° DE SOU EN-ETE | | 4 OHRS MU N° DE BUREAU AB 495 | | 5 CST REGISTRATION NO. N° DE TRS | | 6 PRIMA DATE DE SOUS PRES | | 7 MOIS DE TRAN SFER 2 | | 8 PAYING INVOIC ING DATES DES P | | 9 TOTAL VPD- TOTAL DE LA VD 25000 | | | | | | | | | | | | | |
| 10 DIS NBR NO. N° DE SOU EN-ETE | | 11 VENDOR NAME - NOM DU VENDEUR NO. N° YXZ Exporting Company Ltd. UTX 78161 | | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | | 13 PLACE OF EXPORT LEU D'EXPORATION UTX | | 14 TARIFF TREATMENT TRAITÉMEN TARIF 2 | | 15 U.S. PORT OF EXIT BORD DE SORTIE DES E. 0901 | | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE N 1 | | 17 CTRY DEVISE USD | | 18 TIME LIMIT - DOLAR 19 FREIGHT-FRET 100 | | 20 RELEASE DATE - DATE DE LA MANILLE | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | RESERVED FOR SPECIFIC USE | | | | | | | | | | | |
| | | | | | | | | | | | | | | RESERVE A L'USAGE DES DROITS | | | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉCRIP TION | | 23 WEIGHT / KGM POIDS / KG KG 13 | | 24 POOL / KGM TRANSACTION - TRANSACTION ANTIBUREAU 24NUMBERS - NOMBRES | | 25 SPECIAL AUTHORITY AUTORISAT ION SPÉCIALE | | | | | | | | | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 7307292000 | | 28 TARIFF CODE TARIFAI RE 40.000 | | 29 QUANTITY QUANTITÉ 450.00 | | 30 U-M CODE VD KG | | 31 VPD CODE CODE VD IM 2000 DISCRETE 13 | | 32 DATE OF CUSTOMS DUTY DATE D'IMPÔT 4.50000 | | 33 E.T. RATE TAUX T.A. 5.00 | | 34 RATE OF VAT TAUX DE TVA 5.00 | | 35 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 8,695.00 | | | | | | | | | |
| 36 VALUE FOR DUTY VALEUR POUR DUTY 10000.00 | | 37 CUSTOMS DUTIES COTIS. D'IMPÔT 450.00 | | 38 IMMA ASSESSMENT COTISATION DE LMSI | | 39 EXCISE TAX TAXE D'EXCI SE | | 40 EXCISE TAX TAXE D'EXCI SE | | 41 VALUE FOR TAX VALEUR POUR TAXE 10450.00 | | 42 GST TVA 522.50 | | | | | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉCRIP TION | | 23 WEIGHT / KGM POIDS / KG KG 13 | | 24 POOL / KGM TRANSACTION - TRANSACTION ANTIBUREAU 24NUMBERS - NOMBRES | | 25 SPECIAL AUTHORITY AUTORISAT ION SPÉCIALE | | | | | | | | | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 7307292000 | | 28 TARIFF CODE TARIFAI RE 60.000 | | 29 QUANTITY QUANTITÉ 15000.00 | | 30 U-M CODE VD KG | | 31 VPD CODE CODE VD IM 2000 DISCRETE 13 | | 32 DATE OF CUSTOMS DUTY DATE D'IMPÔT 4.50000 | | 33 E.T. RATE TAUX T.A. 5.00 | | 34 RATE OF VAT TAUX DE TVA 5.00 | | 35 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 13,043.00 | | 36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 750.00 | | | | | | | |
| 36 VALUE FOR DUTY VALEUR POUR DUTY 15000.00 | | 37 CUSTOMS DUTIES COTIS. D'IMPÔT 15000.00 | | 38 IMMA ASSESSMENT COTISATION DE LMSI | | 39 EXCISE TAX TAXE D'EXCI SE | | 40 EXCISE TAX TAXE D'EXCI SE | | 41 VALUE FOR TAX VALEUR POUR TAXE 15000.00 | | 42 GST TVA 750.00 | | | | | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉCRIP TION | | 23 WEIGHT / KGM POIDS / KG KG 13 | | 24 POOL / KGM TRANSACTION - TRANSACTION ANTIBUREAU 24NUMBERS - NOMBRES | | 25 SPECIAL AUTHORITY AUTORISAT ION SPÉCIALE | | | | | | | | | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 TARIFF CODE TARIFAI RE | | 29 QUANTITY QUANTITÉ | | 30 U-M CODE VD KG | | 31 VPD CODE CODE VD IM 2000 DISCRETE 13 | | 32 DATE OF CUSTOMS DUTY DATE D'IMPÔT TRUCKED/SHIPPED | | 33 E.T. RATE TAUX T.A. | | 34 RATE OF VAT TAUX DE TVA | | 35 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 450.00 | | | | | | | | | |
| 36 VALUE FOR DUTY VALEUR POUR DUTY 450.00 | | 37 CUSTOMS DUTIES COTIS. D'IMPÔT 450.00 | | 38 IMMA ASSESSMENT COTISATION DE LMSI | | 39 EXCISE TAX TAXE D'EXCI SE | | 40 EXCISE TAX TAXE D'EXCI SE | | 41 VALUE FOR TAX VALEUR POUR TAXE 450.00 | | 42 GST TVA 450.00 | | | | | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉCRIP TION | | 23 WEIGHT / KGM POIDS / KG KG 13 | | 24 POOL / KGM TRANSACTION - TRANSACTION ANTIBUREAU 24NUMBERS - NOMBRES | | 25 SPECIAL AUTHORITY AUTORISAT ION SPÉCIALE | | | | | | | | | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 TARIFF CODE TARIFAI RE | | 29 QUANTITY QUANTITÉ | | 30 U-M CODE VD KG | | 31 VPD CODE CODE VD IM 2000 DISCRETE 13 | | 32 DATE OF CUSTOMS DUTY DATE D'IMPÔT TRUCKED/SHIPPED | | 33 E.T. RATE TAUX T.A. | | 34 RATE OF VAT TAUX DE TVA | | 35 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHARGE 1,272.50 | | | | | | | | | |
| 36 VALUE FOR DUTY VALEUR POUR DUTY 1,272.50 | | 37 CUSTOMS DUTIES COTIS. D'IMPÔT 1,272.50 | | 38 IMMA ASSESSMENT COTISATION DE LMSI | | 39 EXCISE TAX TAXE D'EXCI SE | | 40 EXCISE TAX TAXE D'EXCI SE | | 41 VALUE FOR TAX VALEUR POUR TAXE 1,272.50 | | 42 GST TVA 1,272.50 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | 43 DISPOSIT - DÉPÔT | | | | | | | | | | | |
| | | | | | | | | | | | | | | 44 WAREHOUSE NO. N° D'ENTREPÔT | | | | | | | | | | | |
| | | | | | | | | | | | | | | 45 CARTON CONTROL NO. N° DE CONTRÔLE DU FRET 72F18717901 | | | | | | | | | | | |
| | | | | | | | | | | | | | | 46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION | | | | | | | | | | | |
| | | | | | | | | | | | | | | 47 CUSTOMS DUTY DROITS LE DOMA | | | | | | | | | | | |
| | | | | | | | | | | | | | | 48 ASSESSMENT CODE CODE D'IMPÔT | | | | | | | | | | | |
| | | | | | | | | | | | | | | 49 EXCISE TAX TAXE D'EXCI SE | | | | | | | | | | | |
| | | | | | | | | | | | | | | 50 GST TVA | | | | | | | | | | | |
| | | | | | | | | | | | | | | 51 TOTAL | | | | | | | | | | | |
| | | | | | | | | | | | | | | Canada | | | | | | | | | | | |

Duty Deferral Program

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

EXAMPLE 25

Canada Border Services Agency Agence des services frontaliers du Canada

CANADA CUSTOMS CODING FORM
DOUANES CANADA - FORMULE DE CODAGE

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (QUAND COMPLÉTÉ)

| | | | | | | | | | | |
|--|--|---|--|---|---|--|---|---|---|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. N° 123456789RM0001 | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | Help | | Aide | | Restore - Restaurer | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | 3 TYPE AB 497 | 4 OFFICE NO. BUREAU | 5 GST REGISTRATION NO. N° D'INSCRIPTION TVA | 6 PAYMENT METHOD MÉTHODE DE PAYER | 7 MODE OF TRANSPORT MÉTHODE D'EXPÉDITION | 8 PORT OF DISCHARGE PORT DE DÉBARQUEMENT | 9 TOTAL VPD- TOTAL DE LA VALEUR 10000 | |
| 10 DBB N° DE SERIAL EN-TÊTE 11 VENDOR NAME - NOM DU VENDÒUR Paris Exporting Company Ltd. UTX 78161 | | NO. N° 1 | 12 COUNTRY OF SHIPMENT PAYS D'EXPÉDITION FR | 13 PLACE OF EXPORT LIEU D'EXPÉDITION FR | 14 TARIFF TREATMENT TRAITÉ TARIFAIRES 2 | 15 U.S. PORT OF DESTINATION PORT D'EXPÉDITION DES ÉTATS-UNIS U.S. | RESERVED FOR CICA USE | | | |
| | | | 16 DIRECT DISPATCH DATE/EXPÉDITION DIRECTE DATE DD | 17 CAC/T CODE ENSEMBLE CAD | 18 TIME LIMIT-DÉLAI 10 TIME LIMIT-DÉLAI 19 FREIGHT-FRET | 20 RELEASE DATE-DATE DE LA MARCHE VÉE | RESERVE A L'USAGE DE L'ADMINISTRATION | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DESCRIPTION 1 D8 2-18 Spirits / Eau de vie | 23 WEIGHT/HGM POIDS/HGM 300 U - M LPA 13 | 24 PREVIOUS TRANSACTION NUMBER-NUMERO DU PRÉCÉDENT TRANSACTION NUMBER-NUMERO | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 83-2525 | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 2208300040 | | 28 INPUT CODE INPUT CODE TIRPIRE | 29 QUANTITY QUANTITÉ 1000.000 | 30 SINA ASSESSMENT COITATION DE L'MRB | 31 RATE OF EXIMPTION TAUX D'EXEMPTION 0.00000 | 32 EXCISE TAX TAUX D'AÇOISÉ | 33 VALUE FOR TAX VALEUR POUR TAXE 5.00 | 34 RATE OF GST TAUX TPS | 35 RELEASE FOR CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 10,000.00 | |
| 31 VALUE FOR DUTY VALEUR EN DOUCANE 10000.00 | | 36 QUOTIONS DUTIES DROITS DE DOUCANE | 37 UNA ASSESSMENT COITATION DE L'MRB | 38 EXCISE TAX TAUX D'AÇOISÉ | 39 RATE OF EXIMPTION TAUX D'EXEMPTION 11.65600 | 40 EXCISE TAX TAUX D'AÇOISÉ | 41 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | 42 GST TPS | 43 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 21 LINE LIGNE | | 22 DESCRIPTION DESCRIPTION 2 D8 2-18 Spirits / Eau de vie | 23 WEIGHT/HGM POIDS/HGM 300 U - M LPA 13 | 24 PREVIOUS TRANSACTION NUMBER-NUMERO DU PRÉCÉDENT TRANSACTION NUMBER-NUMERO | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 83-2525 | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 INPUT CODE INPUT CODE TIRPIRE | 29 QUANTITY QUANTITÉ 1000.000 | 30 SINA ASSESSMENT COITATION DE L'MRB | 31 RATE OF EXIMPTION TAUX D'EXEMPTION 0.00000 | 32 EXCISE TAX TAUX D'AÇOISÉ | 33 VALUE FOR TAX VALEUR POUR TAXE 5.00 | 34 RATE OF GST TAUX TPS | 35 RELEASE FOR CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 10,000.00 | |
| 31 VALUE FOR DUTY VALEUR EN DOUCANE 10000.00 | | 36 QUOTIONS DUTIES DROITS DE DOUCANE | 37 UNA ASSESSMENT COITATION DE L'MRB | 38 EXCISE TAX TAUX D'AÇOISÉ | 39 RATE OF EXIMPTION TAUX D'EXEMPTION 11.65600 | 40 EXCISE TAX TAUX D'AÇOISÉ | 41 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | 42 GST TPS | 43 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 21 LINE LIGNE | | 22 DESCRIPTION DESCRIPTION 3 D8 2-18 Spirits / Eau de vie | 23 WEIGHT/HGM POIDS/HGM 300 U - M LPA 13 | 24 PREVIOUS TRANSACTION NUMBER-NUMERO DU PRÉCÉDENT TRANSACTION NUMBER-NUMERO | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 83-2525 | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 INPUT CODE INPUT CODE TIRPIRE | 29 QUANTITY QUANTITÉ 1000.000 | 30 SINA ASSESSMENT COITATION DE L'MRB | 31 RATE OF EXIMPTION TAUX D'EXEMPTION 0.00000 | 32 EXCISE TAX TAUX D'AÇOISÉ | 33 VALUE FOR TAX VALEUR POUR TAXE 5.00 | 34 RATE OF GST TAUX TPS | 35 RELEASE FOR CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 10,000.00 | |
| 31 VALUE FOR DUTY VALEUR EN DOUCANE 10000.00 | | 36 QUOTIONS DUTIES DROITS DE DOUCANE | 37 UNA ASSESSMENT COITATION DE L'MRB | 38 EXCISE TAX TAUX D'AÇOISÉ | 39 RATE OF EXIMPTION TAUX D'EXEMPTION 11.65600 | 40 EXCISE TAX TAUX D'AÇOISÉ | 41 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | 42 GST TPS | 43 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 21 LINE LIGNE | | 22 DESCRIPTION DESCRIPTION 4 D8 2-18 Spirits / Eau de vie | 23 WEIGHT/HGM POIDS/HGM 300 U - M LPA 13 | 24 PREVIOUS TRANSACTION NUMBER-NUMERO DU PRÉCÉDENT TRANSACTION NUMBER-NUMERO | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 83-2525 | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 INPUT CODE INPUT CODE TIRPIRE | 29 QUANTITY QUANTITÉ 1000.000 | 30 SINA ASSESSMENT COITATION DE L'MRB | 31 RATE OF EXIMPTION TAUX D'EXEMPTION 0.00000 | 32 EXCISE TAX TAUX D'AÇOISÉ | 33 VALUE FOR TAX VALEUR POUR TAXE 5.00 | 34 RATE OF GST TAUX TPS | 35 RELEASE FOR CURRENCY CONVERSION CONVERSION DE VALEUR POUR CHANGEMENT 10,000.00 | |
| 31 VALUE FOR DUTY VALEUR EN DOUCANE 10000.00 | | 36 QUOTIONS DUTIES DROITS DE DOUCANE | 37 UNA ASSESSMENT COITATION DE L'MRB | 38 EXCISE TAX TAUX D'AÇOISÉ | 39 RATE OF EXIMPTION TAUX D'EXEMPTION 11.65600 | 40 EXCISE TAX TAUX D'AÇOISÉ | 41 VALUE FOR TAX VALEUR POUR TAXE 10,000.00 | 42 GST TPS | 43 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 43 DECLARATION - DÉCLARATION | | 44 DEPOSIT - DÉPÔT | | 45 STOCKS DUTIES DROITS DE DOUCANE | | 46 EXCISE TAX TAUX D'AÇOISÉ | | 47 VALUE FOR TAX VALEUR POUR TAXE 0.00 | | |
| 45 I, D. Smith (613) 234-2345 PLEASE PRINT NAME-LETTRER EN GRANDEUR OF DE Customs Brokers Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENCE | | 44 WAREHOUSE NO. N° D'ENTREPÔT 014-00350920 | | 45 CARDO CONTROL NO. N° DE CONTRÔLE DU FRET 014-00350920 | | 46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION 014- | | 47 TOTAL TOTAL 500.00 | | |
| 48 DECLARANT THAT THE PARTS/ULS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE DÉCLARAÎT QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | | | | | | | 51 TOTAL TOTAL 500.00 | | |
| 49 Jan. 3, 20XX DATE DS SIGNATURE | | | | | | | | 52 Canada | | |

Imported Spirits for Blending Remission Order

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

EXAMPLE 26

Partial remission of GST (1/60)

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

EXAMPLE 27

Packing (duty and goods and services tax)

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

EXAMPLE 28

Canadian goods returned

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

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

EXAMPLE 29

Proportional duty (1/120) – Vessels

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

EXAMPLE 30

| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | | | |
|---|--|---|--|--|---|--|--|-------------------------------|---|--|--|--|---|--|--|---|--|
| 1 IMPORTER/NOME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | IND.-N° 123456789RM0001 | | 2 TRANSACTION NO.- N° DE TRANSACTION 00000589180643 | | | | | | Help | | Aide | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3 TYPE C | 4 OFFICE NO. N° D'AGENCE 497 | 5 GST REGISTRATION NO. N° DE TPS UTX | 6 PAYMENT CODE CODE DE PAYER UTX | 7 FREIGHT TAX CODE 2 | 8 PORT OF ENTRY NOM DU PORT DEBARQUAGE 1 | 9 TOTAL WTD-TOTAL DE LA VO 121 | | | | | | | |
| 10 SUB IND. NO. N° DE L'ENTITÉ | 11 VENDOR NAME - NOM DU VENDEUR NO. N° YXZ Exporting Company Ltd. UTX 78161 | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | 13 PLACE OF EXPORT LIEU D'EXPORATION UTX | 14 TRAFFIC TARIFF NO. N° DE TARIF DE TRAFIC 2 | 15 U.S. PORT OF EXIT NOM DE LA PORTE DE SORTIE DEPUIS LE U.S.A. | | | | | RESERVED FOR THE USE RÉSERVÉ L'USAGE DE L'ENTITÉ | | | | | | | |
| 1 | | 16 DIRECT SHIPMENT DATE LA DATE D'EXPORATION DU M 2 | 17 CURRENCY DEVISE USD | 18 TIME LIMIT - DELAY 19 FREIGHT-FRÉT | | | | | 20 RELEASE DATE - DATE DE LA MARQUETÉE | | | | | | | | |
| 21 LINE LINE 1 22 DESCRIPTION DESIGNATION D8-3-15 Value of Medium / Valeur du support de transmission | | | | | | | | | | | | 23 WEIGHT / PGM PODS / KGM 0.35 | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NOMBRE 13 | 25 RATE OF EXIMPT TAX TAUX TA 6.00000 | 26 RATE OF GST TAX TAUX TPS 5.00 | 27 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 5.00 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8523809090 | | | | | | | | | | | | 28 CUSTOMS DUTIES DROITS DE DOUANE 0.35 | 29 SISMA ASSESSMENT CORISATION DE L'MSI | 30 EXCISE TAX TAXE D'ACCISE 6.10 | 31 VALUE FOR TAX VALEUR POUR TAXE 0.31 | 32 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 0.31 | |
| 21 LINE LINE 2 22 DESCRIPTION DESIGNATION Value of software (proprietary) Valeur du logiciel (propriétaire) | | | | | | | | | | | | 23 WEIGHT / PGM PODS / KGM 0.00 | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NOMBRE 13 | 25 RATE OF EXIMPT TAX TAUX TA 5.00 | 26 RATE OF GST TAX TAUX TPS 100.00 | 27 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 100.00 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8523809090 | | | | | | | | | | | | 28 CUSTOMS DUTIES DROITS DE DOUANE 0.00 | 29 SISMA ASSESSMENT CORISATION DE L'MSI | 30 EXCISE TAX TAXE D'ACCISE 115.00 | 31 VALUE FOR TAX VALEUR POUR TAXE 115.00 | 32 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 115.00 | |
| 21 LINE LINE 3 22 DESCRIPTION DESIGNATION 37 VALUE FOR DUTY VALUEUR EN DOUANE | | | | | | | | | | | | 23 WEIGHT / PGM PODS / KGM 0.00 | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NOMBRE 13 | 25 RATE OF EXIMPT TAX TAUX TA 0.00 | 26 RATE OF GST TAX TAUX TPS 0.00 | 27 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 0.00 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8523809090 | | | | | | | | | | | | 28 CUSTOMS DUTIES DROITS DE DOUANE 0.00 | 29 SISMA ASSESSMENT CORISATION DE L'MSI | 30 EXCISE TAX TAXE D'ACCISE 0.00 | 31 VALUE FOR TAX VALEUR POUR TAXE 0.00 | 32 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 0.00 | |
| 21 LINE LINE 4 22 DESCRIPTION DESIGNATION 37 VALUE FOR DUTY VALUEUR EN DOUANE | | | | | | | | | | | | 23 WEIGHT / PGM PODS / KGM 0.00 | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NOMBRE 13 | 25 RATE OF EXIMPT TAX TAUX TA 0.00 | 26 RATE OF GST TAX TAUX TPS 0.00 | 27 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 0.00 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8523809090 | | | | | | | | | | | | 28 CUSTOMS DUTIES DROITS DE DOUANE 0.00 | 29 SISMA ASSESSMENT CORISATION DE L'MSI | 30 EXCISE TAX TAXE D'ACCISE 0.00 | 31 VALUE FOR TAX VALEUR POUR TAXE 0.00 | 32 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 0.00 | |
| 21 LINE LINE 5 22 DESCRIPTION DESIGNATION DECLARATION - DÉCLARATION I. <u>D. Smith</u> (613)234-2345 PLEASE PRINT NAME - TOUTES LETTRES MAJUSCULES SVP. OF DE <u>Customs Brokers Ltd.</u> IMPORTER/AGENT - IMPORTATEUR/AGENCE | | | | | | | | | | | | 43 DEPOSIT - DÉPÔT | 47 CUSTOMS DUTIES DROITS DE DOUANE 0.35 | | | | |
| DECLARE THAT PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | | | | | | | | | | | 44 WAREHOUSE NO. - N° D'ENTREPÔT | 48 ASSESSMENT CORISATION DU LMSI | | | | |
| Jan. 3, 20XX DATE | | | | | | | | | | | | 49 CARD CONTROL NO. - N° DE CONTRÔLE DU FRET 014-003509201 | 50 EXCISE TAX TAXE D'ACCISE | | | | |
| B3-3 (04) | | | | | | | | | | | | 51 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR A L'IMPORTATION | 52 GST TPS 6.05 | | | | |
| | | | | | | | | | | | | 53 IEL 6.41 | | | | | |
| | | | | | | | | | | | | Canada | | | | | |

Computer Carrier Media Remission Order – Dutiable import

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

EXAMPLE 31

| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | | | | | | | | | |
|---|--|--|---|--|---|--|--|---|--|---|--|---|--|---|---|--|---|---|--|--|--------------------------------------|---------------------------------------|--|
| 1 IMPORTER/NOME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. N° 123456789RM0001 | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | | Help Aide Restore - Restaurer | | | | | | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3 TYPE C | 4 OFFICE NO. N° D'AGENCE 495 | 5 CUSTOMER REGISTRATION NO. N° DE DÉTINÉ UTX | 6 PAYMENT CODE CODE DE PAYER UTX | 7 FREIGHT FORWARDER CODE DE TRANSPORT UTX | 8 PORT OF UNLOADING CODE DE DÉBARQUAGE 2 | 9 TOTAL WFO - TOTAL DE LA VOYAGE 1000 | | | | | | | | | | | | | |
| 10 SUB NOM. NO. NOM DE L'ENTITÉ | 11 VENDOR NAME - NOM DU VENDEUR NO. N° YZZ Exporting Company Ltd. UTX 78161 | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | 13 PLACE OF EXPORTATION LIEU D'EXPORATION UTX | 14 TRAFFIC TARIFF NO. N° DE TARIF UTX | 15 U.S. PORT OF DESTINATION NOM DE LA PORTUEUSE DEBARRAS | | | | | 16 RESERVED FOR RESERVE L'USINE DE L'ENTITÉ | | | | | | | | | | | | | |
| | 1 | 17 DIRECT SHIPMENT DATE LA DATE D'EXPÉDITION DIRECTE DU M | 18 CURRENCY DEVISE CAD | 19 TIME LIMIT - DELAI DU M | 20 FREIGHT - FRÈT M | | | | | 21 RELEASE DATE - DATE DE LA MARAÎCHE M | | | | | | | | | | | | | |
| 22 RELEASE DATE - DATE DE LA MARAÎCHE M | | | | | | | | | | | | | | | | | | | | | | | |
| 23 LINE LIGNE 1 24 DESCRIPTION DESCRIPTION E29B #1258 | | | | | | | | | | | | 25 TARIFF CODE NOM DE TARIF 8523809090 | 26 QUANTITY QUANTITÉ 9993 20.000 | 27 BU - M CODE VO NMB 13 | 28 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION CODE VO 1000.00 | 29 BU - M CODE VO NMB 0.00 | 30 PREVIOUS ASSESSMENT CORRATIEN DE L'IMI 39 BU - M CODE VO NMB 0.00 | 31 WEIGHT / KG POIDS / KGM SUMMER - NUMERO 1000.00 | 32 WEIGHT / KG POIDS / KGM SUMMER - NUMERO 0.00 | 33 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 6.00000 | 34 E.T. RATE TAUX T.A. 6.00000 | 35 RATE OF GST TAUX DE TVA 5.00 | 36 VALUE FOR DUTY CONVERSION VALEUR POUR CHARGE 1,000.00 |
| 37 VALUE FOR DUTY VALORE EN DOUANE 1000.00 | | | | | | | | | | | | 38 CUSTOMS DUTIES DROITS DE DOUANE | 39 BU - M CODE VO NMB 0.00 | 40 EXCISE TAX TAXE D'ACCISE TAXE D'ACCISE | 41 VALUE FOR TAX VALEUR POUR TAXE 50.00 | 42 GST TVA 2.50 | | | | | | | |
| 43 LINE LIGNE 27 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258 | | | | | | | | | | | | 44 TARIFF CODE NOM DE TARIF 8523809090 | 45 QUANTITY QUANTITÉ 9993 20.000 | 46 BU - M CODE VO NMB 13 | 47 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION CODE VO 1000.00 | 48 BU - M CODE VO NMB 0.00 | 49 PREVIOUS ASSESSMENT CORRATIEN DE L'IMI 39 BU - M CODE VO NMB 0.00 | 50 WEIGHT / KG POIDS / KGM SUMMER - NUMERO 1000.00 | 51 WEIGHT / KG POIDS / KGM SUMMER - NUMERO 0.00 | 52 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 6.00000 | 53 E.T. RATE TAUX T.A. 6.00000 | 54 RATE OF GST TAUX DE TVA 5.00 | 55 VALUE FOR DUTY CONVERSION VALEUR POUR CHARGE 1,000.00 |
| 56 LINE LIGNE 37 VALUE FOR DUTY VALORE EN DOUANE 1000.00 | | | | | | | | | | | | 57 CUSTOMS DUTIES DROITS DE DOUANE | 58 BU - M CODE VO NMB 0.00 | 59 EXCISE TAX TAXE D'ACCISE TAXE D'ACCISE | 60 VALUE FOR TAX VALEUR POUR TAXE 50.00 | 61 GST TVA 2.50 | | | | | | | |
| 62 LINE LIGNE 27 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258 | | | | | | | | | | | | 63 TARIFF CODE NOM DE TARIF 8523809090 | 64 QUANTITY QUANTITÉ 9993 20.000 | 65 BU - M CODE VO NMB 13 | 66 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION CODE VO 1000.00 | 67 BU - M CODE VO NMB 0.00 | 68 PREVIOUS ASSESSMENT CORRATIEN DE L'IMI 39 BU - M CODE VO NMB 0.00 | 69 WEIGHT / KG POIDS / KGM SUMMER - NUMERO 1000.00 | 70 WEIGHT / KG POIDS / KGM SUMMER - NUMERO 0.00 | 71 RATE OF EXCHANGE TAUX DE TAUX DE TAUX 6.00000 | 72 E.T. RATE TAUX T.A. 6.00000 | 73 RATE OF GST TAUX DE TVA 5.00 | 74 VALUE FOR DUTY CONVERSION VALEUR POUR CHARGE 1,000.00 |
| 75 LINE LIGNE 37 VALUE FOR DUTY VALORE EN DOUANE 1000.00 | | | | | | | | | | | | 76 CUSTOMS DUTIES DROITS DE DOUANE | 77 BU - M CODE VO NMB 0.00 | 78 EXCISE TAX TAXE D'ACCISE TAXE D'ACCISE | 79 VALUE FOR TAX VALEUR POUR TAXE 50.00 | 80 GST TVA 2.50 | | | | | | | |
| 81 DECLARATION - DÉCLARATION I. D. Smith (613)234-2345 PLEASE PRINT NAME - LE NOM DOIT Être IMPRIMÉ OF DE Customs Brokers Ltd. IMPORTER/AGENT DECLARE THAT PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARA QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX DATE Signature | | | | | | | | | | | | 82 DEPOSIT - DÉPÔT 43. WAREHOUSE NO. N° D'ENTREPÔT 722118717901 | 83 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION 2.50 | 84 QUITTY/AMOUNT DROITS DE DOUANE 2.50 | 85 ASSESSMENT CORRATIEN DE L'IMI 2.50 | 86 EXCISE TAX TAXE D'ACCISE 2.50 | 87 GST TVA 2.50 | | | | | | |
| 88 Canada | | | | | | | | | | | | 89 | 90 | 91 | | | | | | | | | |

Forms B3 and E29B, for temporary imports

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

APPENDIX C

FORM B3 (BONDED WAREHOUSE) CODING INSTRUCTIONS

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

Field No. 1 – Importer Name and Address

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

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

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

Field No. 2 – Transaction Number

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

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

- (a) the first five digits represent the account security number of the importer/broker who will present the accounting document and/or pay the duties and taxes; and
- (b) the next eight digits represent a number assigned by the importer/broker; and
- (c) the last digit is a check digit calculated using a formula provided by customs (refer to Appendix F).

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

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

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

Notes:

1. All importers/brokers who have an account security number with release prior to payment privileges must submit Form B3 documentation with a bar-coded transaction number.
2. Importers/brokers having only "uncertified cheque" security must assign a transaction number to their accounting documentation. However, it is not mandatory that the transaction number be bar-coded. For all unsecured transactions (i.e., "cash" transactions), customs will assign a bar-coded transaction number.

Field No. 3 – Type

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

Code Form B3 types numerically as follows:

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

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

Field No. 4 – Office Number

Must complete on all Form B3 types.

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

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

Field No. 5 – GST Registration Number

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

Field No. 6 – Payment Code

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

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

Field No. 7 – Mode of Transport

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

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

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

Field No. 8 – Port of Unloading

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

Field No. 9 – Total Value for Duty

Must complete on all types of Form B3.

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

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

Field No. 10 – Sub-header Number

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

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

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

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

Field No. 11 – Vendor Name

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

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

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

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

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

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

Field No. 12 – Country of Origin

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

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

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

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

Field No. 13 – Place of Export

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

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

Field No. 14 – Tariff Treatment

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

Use one of the following codes:

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

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

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

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

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

Field No. 15 – US Port of Exit

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

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

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

Field No. 16 – Direct Shipment Date

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

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

Show MM DD (Month, Day).

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

Field No. 17 – Currency Code

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

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

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

Field No. 18 – Time Limit

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

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

Leave blank on types 21 and 22 of Form B3.

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

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

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

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

Field No. 19 – Freight

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

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

Field No. 20 – Release Date

Leave blank.

Field No. 21 – Line

Must complete on all types of Form B3.

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

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

Field No. 22 – Description

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

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

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

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

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

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

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

Field No. 23 – Weight in Kilograms

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

Complete only on the first detail line of each transaction.

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

Field No. 24 – Previous Transaction Number

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

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

Form B3 –Warehouse Transaction Number to be Shown Being Prepared

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

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

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

Field No. 25 – Previous Transaction Line

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

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

Field No. 26 – Special Authority

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

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

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

Show the number in the formats indicated below:

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

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

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

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

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

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

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

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

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

Field No. 27 – Classification Number

Must complete on all types of Form B3.

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

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

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

Field No. 28 – Tariff Code

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

Field No. 29 – Quantity

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

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

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

Field No. 30 – Unit of Measure

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

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

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

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

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

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

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

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

The first-digit code number (relationship)

Explanation

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

The second-digit code number (valuation method used)

Explanation

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

Field No. 32 – SIMA Code

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

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

The first digit will be the SIMA assessment type:

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

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

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

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

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

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

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

Field No. 33 – Rate of Customs Duty

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

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

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

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

The format must be as shown in the following examples:

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

Field No. 34 – Excise Tax Rate

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

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

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

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

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

A new classification line is required for each rate.

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

Field No. 35 – Rate of GST

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

Leave blank on type 21 and 22 of Form B3.

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

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

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

Field No. 36 – Value for Currency Conversion

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

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

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

Field No. 37 – Value for Duty

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

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

Calculations must be made to the cent.

Field No. 38 – Customs Duties

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

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

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

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

Field No. 39 – SIMA Assessment

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

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

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

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

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

Field No. 40 – Excise Tax

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

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

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

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

Field No. 41 – Value for Tax

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

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

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

Field No. 42 – GST

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

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

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

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

Field No. 43 – Deposit

Leave blank.

Field No. 44 – Warehouse Number

Must complete on all types of Form B3.

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

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

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

Field No. 45 – Cargo Control Number

Must complete on Form B3, type 10.

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

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

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

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

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

Field No. 46 – Carrier Code at Importation

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

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

Field No. 47 – Customs Duties

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

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

This field will include customs duty and deposit amounts only.

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

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

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

Field No. 48 – SIMA Assessment

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

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

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

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

Field No. 49 – Excise Tax

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

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

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

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

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

Field No. 50 – GST

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

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

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

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

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

Field No. 51 – Total

Must complete on Form B3, type 20.

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

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

Field – Importer/Agent Declaration

Complete on all types of Form B3.

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

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

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

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

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

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

Additional Coding Instructions for Transfer Concerning Form B3, Type 30

Field – Transferor/Transferee Declaration

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

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

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

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

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

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

Field – Remove to Warehouse Number

Must complete on Form B3, type 30.

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

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

Form B3 (Bonded Warehouse) – Format Examples and Explanations

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

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

The examples have been set forth in the following order:

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

EXAMPLE 1

Type 10 – Warehouse

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

EXAMPLE 2

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

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

EXAMPLE 3

| | | | | | | | | | | | | | |
|---|--|--|--|--|-------------------------------|--|--|--|---|---|--|---------------------|--|
| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | |
| | | | | | | | | PROTECTED WHEN COMPLETED PROTÉGÉ LORSQU'IL EST COMPLÉTÉ | | | | | |
| 1 IMPORTER/NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | IND. N° 123456789RM0001 | | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | | | Help | | Aide | | Restore - Restaurer | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | | | | | | | | | | |
| | | | | 3 TYPE 10 914 | 4 OFFICE NO. BUREAU UTX | 5 O/S/B REGISTRATION NO. N° DE TRS UTX | 6 PAYMENT CODE CODE DE PAYER 1 | 7 INVOICE NO. N° DE FACTURE 100 | 8 PORT OF LOADING POINT D'EMBARQUE 1 | 9 TOTAL I/P/C - TOTAL DE LA VD 10000 | | | |
| 4 IND. N° N° DE ENTITÉ 1 | | 11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161 | | 12 CARRIER/NAME OF UNION PAIX D'ORGUE UTX | | 13 TREATMENT LETTRE DE COMPÉTENCE UTX | | 14 TREATMENT TARIFFE 2 | | 15 PORT OF DESTINATION SÉCURE DE SYSTÈME DESÉ-J | | | |
| | | | | 16 EXPORT DOCUMENT NO. N° DE DOCUMENT D'EXPORTATION 01 | | 17 COUNTRY CODE CODE PAYS CAD | | 18 TIME LIMIT - DELAI 24 H | | 19 FREIGHT - FRET 100 | | | |
| | | | | 20 RELEASE DATE - DATE DE LA MARAÎCHE VALORISÉE | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DESCRIPTION 1 See below / Voir au-dessous | | 23 WEIGHT I/P/C POIDS/HOM 10000.00 | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NOMBRE 1 | | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | |
| 22 CLASSIFICATION NO. N° DE CLASSEMENT 5205399090 | | 23 AIR/FREIGHT TARIF 10000.00 | | 24 SWU - M SWU-V0 CODE VO NMB 13 | | 25 DATE OF PAYMENT/TAX TAUX DE PAIEMENT TAUX T.P. | | 26 RATE OF EXCISE TAX TAUX D'IMPÔT 5.00 | | 27 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 8,695.00 | | | |
| 27 VALUATION DU DOUAINE VALORISÉ EN DOUAINE 10000.00 | | 28 CUSTOMS DUTIES DROITS DE DOUAINE | | 29 SWU ASSESSMENT COISATION DE L'MBI | | 30 EXCISE TAX TAUX D'IMPÔT | | 31 VALUE FOR TAX TAUX DE TAXE | | 32 I/P/C IPS | | | |
| 33 LINE LIGNE | | 34 DESCRIPTION DESCRIPTION 12 rolls book cloth (originally imported as 100% fabric) | | 35 WEIGHT I/P/C POIDS/HOM 10000.00 | | 36 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NOMBRE 1 | | 37 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | |
| 37 CLASSIFICATION NO. N° DE CLASSEMENT VALORISÉ EN DOUAINE | | 38 AIR/FREIGHT TARIF 10000.00 | | 39 SWU - M SWU-V0 CODE VO NMB 13 | | 40 EXCISE TAX TAUX D'IMPÔT | | 41 VALUE FOR TAX TAUX DE TAXE | | 42 I/P/C IPS | | 43 I/P/C IPS | |
| 43 VALUATION DU DOUAINE VALORISÉ EN DOUAINE 10000.00 | | 44 CUSTOMS DUTIES DROITS DE DOUAINE | | 45 SWU ASSESSMENT COISATION DE L'MBI | | 46 EXCISE TAX TAUX D'IMPÔT | | 47 VALUE FOR TAX TAUX DE TAXE | | 48 I/P/C IPS | | | |
| 48 LINE LIGNE | | 49 DESCRIPTION DESCRIPTION Goods deemed to be exported pursuant to subsection 89(3) of the Customs Tariff. Claim for drawback will be filed at Toronto Region./ Marchandises destinées à l' Exportation en vertu du paragraphe 89(3) du Tarif des douanes. Demande de Drawback sera présentée à la Région de Toronto. | | 50 SWU - M SWU-V0 CODE VO NMB 13 | | 51 DATE OF PAYMENT/TAX TAUX DE PAIEMENT TAUX T.P. | | 52 RATE OF EXCISE TAX TAUX D'IMPÔT 5.00 | | 53 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 8,695.00 | | | |
| 54 VALUATION DU DOUAINE VALORISÉ EN DOUAINE | | 55 CUSTOMS DUTIES DROITS DE DOUAINE | | 56 SWU ASSESSMENT COISATION DE L'MBI | | 57 EXCISE TAX TAUX D'IMPÔT | | 58 VALUE FOR TAX TAUX DE TAXE | | 59 I/P/C IPS | | 60 I/P/C IPS | |
| 61 LINE LIGNE | | 62 DESCRIPTION DESCRIPTION 13 JAN 0/06 TARIF 10000.00 | | 63 SWU - M SWU-V0 CODE VO NMB 13 | | 64 DATE OF PAYMENT/TAX TAUX DE PAIEMENT TAUX T.P. | | 65 RATE OF EXCISE TAX TAUX D'IMPÔT 5.00 | | 66 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 8,695.00 | | | |
| 67 VALUATION DU DOUAINE VALORISÉ EN DOUAINE | | 68 CUSTOMS DUTIES DROITS DE DOUAINE | | 69 SWU ASSESSMENT COISATION DE L'MBI | | 70 EXCISE TAX TAUX D'IMPÔT | | 71 VALUE FOR TAX TAUX DE TAXE | | 72 I/P/C IPS | | 73 I/P/C IPS | |
| 74 LINE LIGNE | | 75 DESCRIPTION DESCRIPTION 14 JAN 0/06 TARIF 10000.00 | | 76 SWU - M SWU-V0 CODE VO NMB 13 | | 77 DATE OF PAYMENT/TAX TAUX DE PAIEMENT TAUX T.P. | | 78 RATE OF EXCISE TAX TAUX D'IMPÔT 5.00 | | 79 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 8,695.00 | | | |
| 80 VALUATION DU DOUAINE VALORISÉ EN DOUAINE | | 81 CUSTOMS DUTIES DROITS DE DOUAINE | | 82 SWU ASSESSMENT COISATION DE L'MBI | | 83 EXCISE TAX TAUX D'IMPÔT | | 84 VALUE FOR TAX TAUX DE TAXE | | 85 I/P/C IPS | | 86 I/P/C IPS | |
| 87 DECLARATION - DÉCLARATION I, D. Smith, (613) 234-2345 PLEASE PRINT NAME - LE TIREZ MOUSSEZ V.P. | | 88 DEPOSIT - DÉPÔT | | 89 WAREHOUSE NO. - N° D'ENTREPÔT 23 | | 90 CUSTOMS DUTIES DROITS DE DOUAINE | | 91 ASSESSMENT ÉVALUATION SWU-LINE | | 92 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION | | 93 GST T.P. | |
| 94 OF DE Customs Broker Ltd. IMPORTER/AGENT - IMPORTATEUR/AGENCE | | 95 | | 96 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET | | 97 | | 98 | | 99 TOTAL | | 100 Canada | |
| 99 DECLARATION THAT THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARATION QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | Jan. 3, 20xx | | Signature | | | | | | | | | |
| B3-3 (04) | | | | | | | | | | | | | |

Type 10 – Warehouse, goods deemed exported

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

EXAMPLE 4

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | |
|---|--|--|--|--|---|--|--|--|--|--|--|--|---|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | | NO. N° 123456789RM0001 | | | | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | Help Aide Restore - Restaurer | |
| <p>ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5</p> <p>10 TIRI 11 VENDOR NAME - NOM DU MÉNÉEUR IN. N° YXZ Exporting Company Ltd. UTX 78161</p> <p>1</p> | | | | | <p>3 TYPE OF OFFICE NO. N° DE BUREAU 13 914</p> <p>12 COUNTRY OF ORIGIN PAYEE/EMBODIED UTX</p> <p>13 PLACE OF EXPORT LIEU D'EXPORATION UTX</p> <p>14 TARIFF TREATMENT NO. N° DE TPS 10</p> <p>15 U.S. PORT OF IMPORT BUREAU DE SORTIE USSE-2</p> <p>16 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 17 CASH/DEBT DEVISE CAD</p> <p>18 TIME LIMIT - DELAY TEMPS LIMITÉ - DÉLAI 23 M</p> <p>19 FREIGHT - FRET</p> | | | | | <p>20 RELEASE DATE - DATE DE LA MARCHEVÉE</p> | | | <p>21 RELEASE FOR RELEASE USE RESERVE A L'USAGE DE LAURENCE</p> | |
| <p>22 LINE LIGNE 23 DESCRIPTION DÉSCRIPTION 1 24 WEIGHT / HOM POIDS / HOM 25 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>26 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000</p> <p>27 LINE LIGNE 28 DESCRIPTION DÉSCRIPTION 28 LINE LIGNE 29 QUANTITY QUANTITÉ 10000.000</p> <p>29 QUANTITY QUANTITÉ</p> <p>30 U - M NMB</p> <p>31 WEIGHT / HOM POIDS / HOM 32 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>33 QUANTITY QUANTITÉ</p> <p>34 U - M NMB</p> <p>35 WEIGHT / HOM POIDS / HOM 36 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>37 QUANTITY QUANTITÉ</p> <p>38 U - M NMB</p> <p>39 BMA ASSESSMENT COTISATION DE LMR</p> <p>40 EXCISE TAX TAXE D'ACCISE</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE</p> <p>42 GST TPS</p> <p>43 WEIGHT / HOM POIDS / HOM 44 WAREHOUSE NO. N° D'ENTREPÔT 23</p> <p>45 CARRIER CODE ATT/IMPORTATION CODE DE TRANSPORT/TRA/IMPORTATION</p> <p>46 CARRIER CODE ATT/EXPORTATION CODE DE TRANSPORT/TRA/EXPORTATION</p> <p>47 CUSTOMS DUTIES DROITS DE DOUANE</p> <p>48 TARIFF RÉGLEMENT COUPON DE TARIF DELMER</p> <p>49 EXCISE TAX TAXE D'ACCISE</p> <p>50 GST TPS</p> <p>51 TOTAL</p> | | | | | | | | | | <p>24 WEIGHT / HOM POIDS / HOM 25 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> <p>27 WEIGHT / HOM POIDS / HOM 28 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>29 QUANTITY QUANTITÉ</p> <p>30 U - M NMB</p> <p>31 WEIGHT / HOM POIDS / HOM 32 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>33 QUANTITY QUANTITÉ</p> <p>34 U - M NMB</p> <p>35 WEIGHT / HOM POIDS / HOM 36 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>37 QUANTITY QUANTITÉ</p> <p>38 U - M NMB</p> <p>39 BMA ASSESSMENT COTISATION DE LMR</p> <p>40 EXCISE TAX TAXE D'ACCISE</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE</p> <p>42 GST TPS</p> <p>43 WEIGHT / HOM POIDS / HOM 44 WAREHOUSE NO. N° D'ENTREPÔT 23</p> <p>45 CARRIER CODE ATT/IMPORTATION CODE DE TRANSPORT/TRA/IMPORTATION</p> <p>46 CARRIER CODE ATT/EXPORTATION CODE DE TRANSPORT/TRA/EXPORTATION</p> <p>47 CUSTOMS DUTIES DROITS DE DOUANE</p> <p>48 TARIFF RÉGLEMENT COUPON DE TARIF DELMER</p> <p>49 EXCISE TAX TAXE D'ACCISE</p> <p>50 GST TPS</p> <p>51 TOTAL</p> | | | | |
| <p>30 VALUE FOR DUTY VALEUR EN DOUANE 10000.00</p> <p>31 BMA ASSESSMENT COTISATION DE LMR</p> <p>32 EXCISE TAX TAXE D'ACCISE</p> <p>33 EXCISE TAX TAXE D'ACCISE</p> <p>34 EXCISE TAX TAXE D'ACCISE</p> <p>35 EXCISE TAX TAXE D'ACCISE</p> <p>36 EXCISE TAX TAXE D'ACCISE</p> <p>37 EXCISE TAX TAXE D'ACCISE</p> <p>38 EXCISE TAX TAXE D'ACCISE</p> <p>39 EXCISE TAX TAXE D'ACCISE</p> <p>40 EXCISE TAX TAXE D'ACCISE</p> <p>41 EXCISE TAX TAXE D'ACCISE</p> <p>42 EXCISE TAX TAXE D'ACCISE</p> <p>43 EXCISE TAX TAXE D'ACCISE</p> <p>44 EXCISE TAX TAXE D'ACCISE</p> <p>45 EXCISE TAX TAXE D'ACCISE</p> <p>46 EXCISE TAX TAXE D'ACCISE</p> <p>47 EXCISE TAX TAXE D'ACCISE</p> <p>48 EXCISE TAX TAXE D'ACCISE</p> <p>49 EXCISE TAX TAXE D'ACCISE</p> <p>50 EXCISE TAX TAXE D'ACCISE</p> <p>51 EXCISE TAX TAXE D'ACCISE</p> | | | | | | | | | | <p>24 WEIGHT / HOM POIDS / HOM 25 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> <p>27 WEIGHT / HOM POIDS / HOM 28 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>29 QUANTITY QUANTITÉ</p> <p>30 U - M NMB</p> <p>31 WEIGHT / HOM POIDS / HOM 32 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>33 QUANTITY QUANTITÉ</p> <p>34 U - M NMB</p> <p>35 WEIGHT / HOM POIDS / HOM 36 CUSTOMS DUTIES DROITS DE DOUANE 10000.000</p> <p>37 QUANTITY QUANTITÉ</p> <p>38 U - M NMB</p> <p>39 BMA ASSESSMENT COTISATION DE LMR</p> <p>40 EXCISE TAX TAXE D'ACCISE</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE</p> <p>42 GST TPS</p> <p>43 WEIGHT / HOM POIDS / HOM 44 WAREHOUSE NO. N° D'ENTREPÔT 23</p> <p>45 CARRIER CODE ATT/IMPORTATION CODE DE TRANSPORT/TRA/IMPORTATION</p> <p>46 CARRIER CODE ATT/EXPORTATION CODE DE TRANSPORT/TRA/EXPORTATION</p> <p>47 CUSTOMS DUTIES DROITS DE DOUANE</p> <p>48 TARIFF RÉGLEMENT COUPON DE TARIF DELMER</p> <p>49 EXCISE TAX TAXE D'ACCISE</p> <p>50 GST TPS</p> <p>51 TOTAL</p> | | | | |
| <p>40 VALUE FOR TAX VALEUR POUR TAXE</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE</p> <p>42 GST TPS</p> <p>43 WEIGHT / HOM POIDS / HOM 44 WAREHOUSE NO. N° D'ENTREPÔT 23</p> <p>45 CARRIER CODE ATT/IMPORTATION CODE DE TRANSPORT/TRA/IMPORTATION</p> <p>46 CARRIER CODE ATT/EXPORTATION CODE DE TRANSPORT/TRA/EXPORTATION</p> <p>47 CUSTOMS DUTIES DROITS DE DOUANE</p> <p>48 TARIFF RÉGLEMENT COUPON DE TARIF DELMER</p> <p>49 EXCISE TAX TAXE D'ACCISE</p> <p>50 GST TPS</p> <p>51 TOTAL</p> | | | | | | | | | | <p>40 VALUE FOR TAX VALEUR POUR TAXE</p> <p>41 VALUE FOR TAX VALEUR POUR TAXE</p> <p>42 GST TPS</p> <p>43 WEIGHT / HOM POIDS / HOM 44 WAREHOUSE NO. N° D'ENTREPÔT 23</p> <p>45 CARRIER CODE ATT/IMPORTATION CODE DE TRANSPORT/TRA/IMPORTATION</p> <p>46 CARRIER CODE ATT/EXPORTATION CODE DE TRANSPORT/TRA/EXPORTATION</p> <p>47 CUSTOMS DUTIES DROITS DE DOUANE</p> <p>48 TARIFF RÉGLEMENT COUPON DE TARIF DELMER</p> <p>49 EXCISE TAX TAXE D'ACCISE</p> <p>50 GST TPS</p> <p>51 TOTAL</p> | | | | |
| <p>50 VALUE FOR TAX VALEUR POUR TAXE</p> <p>51 TOTAL</p> | | | | | | | | | | <p>50 VALUE FOR TAX VALEUR POUR TAXE</p> <p>51 TOTAL</p> | | | | |

Type 13 – Re-warehouse

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

EXAMPLE 5

| | | | | | | | |
|---|--|---|---|--|---|--|--|
|  Canada Border Services Agency Agence des services frontaliers du Canada | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS COMPLÉTÉ) | | | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | SHO. N° 123456789RM0001 | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | | | |
| AEC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | Help Aide Restore - Restaurer | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | 3 TYPE 20 914 | 4 OFFICE NO. BUREAU 5 CST REGISTRATION NO. N° DE TRS | 6 PAYMENT METHOD MÉTHODE DE PAYER 7 MODE TRAN. MÉTHODE DE TRANSPORT | 8 TOTAL YTD- TOTAL DE LA V.D. | | |
| YXZ Exporting Company Ltd. UTX 78161 | | 9 DDP NO. N° DE DDP EN-TÈTE 11 VENDOR NAME - NOM DU VENDEUR NO. - N° | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | 13 PLATE OF EXPORT METH. OF TRANSPORTATION UTX | 14 TARIFF TREATMENT TREATMENT TARIF 10 | 15 USE OF PORT PORT D'EXPÉDITION DISPENSE | 16 USE OF PORT PORT D'EXPÉDITION DISPENSE |
| 1 | | 17 CTRY CODE DEVISE CAD | | | 18 TIME LIMIT - DELAI 19 FREIGHT - FRET | | |
| | | | | 20 RELEASE DATE - DATE DE LA MANIFESTATION | | | |
| RESERVED FOR CORA USE RESERVE A L'USAGE CORA | | | | | | | |
| 21 LINE LIGNE 22 DESCRIPTION DÉCRIT/DESCRIPTION | | | | | | | |
| 1 | | | | 23 WEIGHT / KGM POIDS / KG 10.000000 | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE SHIPPING NUMBER NUMERO DE TRANSPORT 11056000010013 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 851100000 | | 26 TARIFF CODE TARIF 10000.000 | | 31 VED-CODE CODE VED 13 | | 34 E.T. RATE TAUX T.A. 5.00 | |
| 21 VALUE FOR DUTY VALEUR POUR CHARGE 10000.00 | | 36 CUSTOMS DUTIES DROITS DE DOUANE | | 39 SMA ALIMENT COTISATION DE LMSI | | 40 EXCISE TAX TAXE D'ACCISE 0.000000 | |
| 41 VALUE FOR TAX VALEUR POUR TAXE 10000.00 | | | | | | 42 101 IPB | |
| 21 LINE LIGNE 22 DESCRIPTION DÉCRIT/DESCRIPTION | | | | 23 WEIGHT / KGM POIDS / KG 10.000000 | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE SHIPPING NUMBER NUMERO DE TRANSPORT 11056000010013 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 26 TARIFF CODE TARIF 29 QUANTITY QUANTITÉ | | 31 VED-CODE CODE VED 13 | | 34 E.T. RATE TAUX T.A. 5.00 | |
| 31 VALUE FOR DUTY VALEUR POUR CHARGE | | 36 CUSTOMS DUTIES DROITS DE DOUANE | | 39 SMA ALIMENT COTISATION DE LMSI | | 40 EXCISE TAX TAXE D'ACCISE | |
| 41 VALUE FOR TAX VALEUR POUR TAXE | | | | | | 42 101 IPB | |
| 21 LINE LIGNE 22 DESCRIPTION DÉCRIT/DESCRIPTION | | | | 23 WEIGHT / KGM POIDS / KG 10.000000 | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE SHIPPING NUMBER NUMERO DE TRANSPORT 11056000010013 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 26 TARIFF CODE TARIF 29 QUANTITY QUANTITÉ | | 31 VED-CODE CODE VED 13 | | 34 E.T. RATE TAUX T.A. 5.00 | |
| 31 VALUE FOR DUTY VALEUR POUR CHARGE | | 36 CUSTOMS DUTIES DROITS DE DOUANE | | 39 SMA ALIMENT COTISATION DE LMSI | | 40 EXCISE TAX TAXE D'ACCISE | |
| 41 VALUE FOR TAX VALEUR POUR TAXE | | | | | | 42 101 IPB | |
| 21 LINE LIGNE 22 DESCRIPTION DÉCRIT/DESCRIPTION | | | | 23 WEIGHT / KGM POIDS / KG 10.000000 | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE SHIPPING NUMBER NUMERO DE TRANSPORT 11056000010013 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 26 TARIFF CODE TARIF 29 QUANTITY QUANTITÉ | | 31 VED-CODE CODE VED 13 | | 34 E.T. RATE TAUX T.A. 5.00 | |
| 31 VALUE FOR DUTY VALEUR POUR CHARGE | | 36 CUSTOMS DUTIES DROITS DE DOUANE | | 39 SMA ALIMENT COTISATION DE LMSI | | 40 EXCISE TAX TAXE D'ACCISE | |
| 41 VALUE FOR TAX VALEUR POUR TAXE | | | | | | 42 101 IPB | |
| 43 DEPOSIT - DÉPÔT | | | | | | | |
| 44 WAREHOUSE NO. - N° D'ENTREPÔT 23 | | | | | | | |
| 45 CARDO CONTROL NO. - N° DE CONTRÔLE DU FRET | | | | | | | |
| 46 CARRIER CODE AT IMPORATION CODE DE TRANSPORTEUR À L'IMPORTATION | | | | | | | |
| 47 CUSTOMERS ENTRIES ENTRÉES DU CLIENT DOMESTIC | | | | | | | |
| 48 EXCISE TAX TAXE D'ACCISE | | | | | | | |
| 49 GST TBS | | | | | | | |
| 50.00 | | | | | | | |
| 51 TOTAL | | | | | | | |
| 50.00 | | | | | | | |
| 52 | | | | | | | |
| 53 | | | | | | | |
| 54 | | | | | | | |
| 55 | | | | | | | |
| 56 | | | | | | | |
| 57 | | | | | | | |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 | | | | | | | |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 | | | | | | | |
| 65 | | | | | | | |
| 66 | | | | | | | |
| 67 | | | | | | | |
| 68 | | | | | | | |
| 69 | | | | | | | |
| 70 | | | | | | | |
| 71 | | | | | | | |
| 72 | | | | | | | |
| 73 | | | | | | | |
| 74 | | | | | | | |
| 75 | | | | | | | |
| 76 | | | | | | | |
| 77 | | | | | | | |
| 78 | | | | | | | |
| 79 | | | | | | | |
| 80 | | | | | | | |
| 81 | | | | | | | |
| 82 | | | | | | | |
| 83 | | | | | | | |
| 84 | | | | | | | |
| 85 | | | | | | | |
| 86 | | | | | | | |
| 87 | | | | | | | |
| 88 | | | | | | | |
| 89 | | | | | | | |
| 90 | | | | | | | |
| 91 | | | | | | | |
| 92 | | | | | | | |
| 93 | | | | | | | |
| 94 | | | | | | | |
| 95 | | | | | | | |
| 96 | | | | | | | |
| 97 | | | | | | | |
| 98 | | | | | | | |
| 99 | | | | | | | |
| 100 | | | | | | | |
| 101 | | | | | | | |
| 102 | | | | | | | |
| 103 | | | | | | | |
| 104 | | | | | | | |
| 105 | | | | | | | |
| 106 | | | | | | | |
| 107 | | | | | | | |
| 108 | | | | | | | |
| 109 | | | | | | | |
| 110 | | | | | | | |
| 111 | | | | | | | |
| 112 | | | | | | | |
| 113 | | | | | | | |
| 114 | | | | | | | |
| 115 | | | | | | | |
| 116 | | | | | | | |
| 117 | | | | | | | |
| 118 | | | | | | | |
| 119 | | | | | | | |
| 120 | | | | | | | |
| 121 | | | | | | | |
| 122 | | | | | | | |
| 123 | | | | | | | |
| 124 | | | | | | | |
| 125 | | | | | | | |
| 126 | | | | | | | |
| 127 | | | | | | | |
| 128 | | | | | | | |
| 129 | | | | | | | |
| 130 | | | | | | | |
| 131 | | | | | | | |
| 132 | | | | | | | |
| 133 | | | | | | | |
| 134 | | | | | | | |
| 135 | | | | | | | |
| 136 | | | | | | | |
| 137 | | | | | | | |
| 138 | | | | | | | |
| 139 | | | | | | | |
| 140 | | | | | | | |
| 141 | | | | | | | |
| 142 | | | | | | | |
| 143 | | | | | | | |
| 144 | | | | | | | |
| 145 | | | | | | | |
| 146 | | | | | | | |
| 147 | | | | | | | |
| 148 | | | | | | | |
| 149 | | | | | | | |
| 150 | | | | | | | |
| 151 | | | | | | | |
| 152 | | | | | | | |
| 153 | | | | | | | |
| 154 | | | | | | | |
| 155 | | | | | | | |
| 156 | | | | | | | |
| 157 | | | | | | | |
| 158 | | | | | | | |
| 159 | | | | | | | |
| 160 | | | | | | | |
| 161 | | | | | | | |
| 162 | | | | | | | |
| 163 | | | | | | | |
| 164 | | | | | | | |
| 165 | | | | | | | |
| 166 | | | | | | | |
| 167 | | | | | | | |
| 168 | | | | | | | |
| 169 | | | | | | | |
| 170 | | | | | | | |
| 171 | | | | | | | |
| 172 | | | | | | | |
| 173 | | | | | | | |
| 174 | | | | | | | |
| 175 | | | | | | | |
| 176 | | | | | | | |
| 177 | | | | | | | |
| 178 | | | | | | | |
| 179 | | | | | | | |
| 180 | | | | | | | |
| 181 | | | | | | | |
| 182 | | | | | | | |
| 183 | | | | | | | |
| 184 | | | | | | | |
| 185 | | | | | | | |
| 186 | | | | | | | |
| 187 | | | | | | | |
| 188 | | | | | | | |
| 189 | | | | | | | |
| 190 | | | | | | | |
| 191 | | | | | | | |
| 192 | | | | | | | |
| 193 | | | | | | | |
| 194 | | | | | | | |
| 195 | | | | | | | |
| 196 | | | | | | | |
| 197 | | | | | | | |
| 198 | | | | | | | |
| 199 | | | | | | | |
| 200 | | | | | | | |
| 201 | | | | | | | |
| 202 | | | | | | | |
| 203 | | | | | | | |
| 204 | | | | | | | |
| 205 | | | | | | | |
| 206 | | | | | | | |
| 207 | | | | | | | |
| 208 | | | | | | | |
| 209 | | | | | | | |
| 210 | | | | | | | |
| 211 | | | | | | | |
| 212 | | | | | | | |
| 213 | | | | | | | |
| 214 | | | | | | | |
| 215 | | | | | | | |
| 216 | | | | | | | |
| 217 | | | | | | | |
| 218 | | | | | | | |
| 219 | | | | | | | |
| 220 | | | | | | | |
| 221 | | | | | | | |
| 222 | | | | | | | |
| 223 | | | | | | | |
| 224 | | | | | | | |
| 225 | | | | | | | |
| 226 | | | | | | | |
| 227 | | | | | | | |
| 228 | | | | | | | |
| 229 | | | | | | | |
| 230 | | | | | | | |
| 231 | | | | | | | |
| 232 | | | | | | | |
| 233 | | | | | | | |
| 234 | | | | | | | |
| 235 | | | | | | | |
| 236 | | | | | | | |
| 237 | | | | | | | |
| 238 | | | | | | | |
| 239 | | | | | | | |
| 240 | | | | | | | |
| 241 | | | | | | | |
| 242 | | | | | | | |
| 243 | | | | | | | |
| 244 | | | | | | | |
| 245 | | | | | | | |
| 246 | | | | | | | |
| 247 | | | | | | | |
| 248 | | | | | | | |
| 249 | | | | | | | |
| 250 | | | | | | | |
| 251 | | | | | | | |
| 252 | | | | | | | |
| 253 | | | | | | | |
| 254 | | | | | | | |
| 255 | | | | | | | |
| 256 | | | | | | | |
| 257 | | | | | | | |
| 258 | | | | | | | |
| 259 | | | | | | | |
| 260 | | | | | | | |
| 261 | | | | | | | |
| 262 | | | | | | | |
| 263 | | | | | | | |
| 264 | | | | | | | |
| 265 | | | | | | | |
| 266 | | | | | | | |
| 267 | | | | | | | |
| 268 | | | | | | | |
| 269 | | | | | | | |
| 270 | | | | | | | |
| 271 | | | | | | | |
| 272 | | | | | | | |
| 273 | | | | | | | |
| 274 | | | | | | | |
| 275 | | | | | | | |
| 276 | | | | | | | |
| 277 | | | | | | | |
| 278 | | | | | | | |
| 279 | | | | | | | |
| 280 | | | | | | | |
| 281 | | | | | | | |
| 282 | | | | | | | |
| 283 | | | | | | | |
| 284 | | | | | | | |
| 285 | | | | | | | |
| 286 | | | | | | | |
| 287 | | | | | | | |
| 288 | | | | | | | |
| 289 | | | | | | | |
| 290 | | | | | | | |
| 291 | | | | | | | |
| 292 | | | | | | | |
| | | | | | | | |

Type 20 – Ex-warehouse, consumption

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

EXAMPLE 6

Type 20 – Ex-warehouse, remission

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

EXAMPLE 7

| Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | |
|--|--|--|--|--|--|--|--|---|--|
| IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | TRANSACTION NO. N° DE TRANSACTION 123456789RM0001 | | | | | | Help Aide Restore - Restaurer | |
| | | | | | | | | | |
| D- SHIPPER NO. N° DE SOUS-ENTETE 11 VENDOR NAME - NOM DU VENDEUR N° N° Venice Exporting Company Ltd. | | D- TYPE 4 OFFICE NO. N° DE BUREAU 20 914 | | | | | | E- GROSS REGISTRATION NO. N° DE TPS F- PAYMENT CODE CODE DE PAYER G- PORT OF TRADE BUREAU DE DESTINATION H- TOTAL YTD - TOTAL DE LA YTD | |
| | | | | | | | | | |
| I- CARRIER FIRM NO. N° DE SOUS-ENTETE 1 | | I- COUNTRY OF ORIGIN PAYS D'ORIGINE J- PLACE OF EXPORTATION LIEU D'EXPORTATION K- TARIFF TREATMENT TRAITEMENT TARIFIQUE | | | | | | L- PORT OF EXIT BUREAU DE SORTIE M- FREIGHT - FRET | |
| | | | | | | | | | |
| N- EXPORT DOCUMENT DATE DATE D'EXEMPTION D'EMETTE O- CURRENCY CODE CODE DE DEVISE P- CAD | | Q- TIME LIMIT - DELAI 18 TIME LIMIT - DELAI R- RELEASE DATE - DATE DE LA MARCHEVE | | | | | | S- RESERVED FOR USE T- RESERVE A L'USAGE DE | |
| | | | | | | | | | |
| 21 LINE 22 DESCRIPTION 1 Brass key blanks/cle brute en laiton | | 23 WEIGHT / KG POIDS / KG 30U-M PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 31 VTC CODE CODE DE TPS NMB 13 31 | | | | | | 24 E/T RATE TAUX T.A. 32 RATE OF GST TAUX DE TPS 36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 5.00 1,000.00 | |
| | | | | | | | | | |
| 31 VALUE FOR DUTY VALEUR DE DOUCANE 1000.00 | | 33 DUTIES/ DROITS DE DOUCANE 34 SIMA ASSESSMENT COISATION DE LMSR 35 TAXES/ TAXES | | | | | | 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST 55.75 | |
| | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 36 TARIFF CODE QUANTITE 37 QUANTITY QUANTITE | | | | | | 38 E/T RATE TAUX T.A. 39 RATE OF GST TAUX DE TPS 40 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE | |
| | | | | | | | | | |
| 31 VALUE FOR DUTY VALEUR DE DOUCANE | | 33 DUTIES/ DROITS DE DOUCANE 34 SIMA ASSESSMENT COISATION DE LMSR 35 TAXES/ TAXES | | | | | | 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST 55.75 | |
| | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 36 TARIFF CODE QUANTITE 37 QUANTITY QUANTITE | | | | | | 38 E/T RATE TAUX T.A. 39 RATE OF GST TAUX DE TPS 40 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE | |
| | | | | | | | | | |
| 31 VALUE FOR DUTY VALEUR DE DOUCANE | | 33 DUTIES/ DROITS DE DOUCANE 34 SIMA ASSESSMENT COISATION DE LMSR 35 TAXES/ TAXES | | | | | | 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST 55.75 | |
| | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 36 TARIFF CODE QUANTITE 37 QUANTITY QUANTITE | | | | | | 38 E/T RATE TAUX T.A. 39 RATE OF GST TAUX DE TPS 40 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE | |
| | | | | | | | | | |
| 31 VALUE FOR DUTY VALEUR DE DOUCANE | | 33 DUTIES/ DROITS DE DOUCANE 34 SIMA ASSESSMENT COISATION DE LMSR 35 TAXES/ TAXES | | | | | | 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST 55.75 | |
| | | | | | | | | | |
| DECLARATION - DÉCLARATION I. D. Smith (613) 234-2345 <small>PLEASE PRINT NAME - Veuillez imprimer le nom.</small> OF DE Customs Broker Ltd. <small>IMPORTER/AGENT - IMPORTATEUR / AGENT</small> | | 43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT 23 | | | | | | 47 CUSTOMS DUTY - DROITS DE DOUCANE 48 SIMA ASSESSMENT - COISATION DE LMSR 49 EXCISE TAX - TAXE D'IMPOSTE 50 GST TPS 51 TOTAL 170.75 | |
| | | | | | | | | | |
| B3-3 (04) | | | | | | | | Canada | |

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

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

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

EXAMPLE 8

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | |
|--|--|--|--|---|--|---|--|---|--|---|--|--|------|---|--|--|--|
| | | | | | | | | | | | | Help | Aide | Restore - Restaurer | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3 TYPE OF ORIGIN N° DE TYPE D'ORIGINE 20 914 | | | | 4 OFFICE NO. N° DE BUREAU IT | | 5 CUST. REGISTRATION NO. N° DE TPS IT | | 6 PAYMENT CODE CODE DE PAYER 2 | | 7 MODE OF TRANSPORT MÉTHODE DE TRANSPORT 19 FREIGHT - FRETT 19 FREIGHT - FRETT | | 8 PORT OF UNLOADING BUREAU DE SORTIE DETACH. | |
| 9 SUB N° DE TYPE DE SOCIÉTÉ EN VILLE | | | | 10 COUNTRY OF ORIGIN PAYS D'ORIGINE IT | | | | 11 PLACE OF EXPORT LIEU D'EXPORATION IT | | 12 TARIFF TREATMENT TRÉTAMENT TARIFIQUE 2 | | 13 U.S. PORT OF EXIT BUREAU DE SORTIE DETACH. | | 14 RELEASE DATE - DATE DE LA MAINLEVÉE | | 15 TOTAL YTD - TOTAL DE LA YTD | |
| 11 VENDOR NAME - NOM DU VENDEUR NO. N° N° DE VENDEUR EN VILLE | | | | 12 COUNTRY OF DESTINATION PAYS D'DESTINATION CAD | | | | 13 COUNTRY OF DESTINATION PAYS D'DESTINATION CAD | | 14 TIME LIMIT - DELAI 15 FREIGHT - FRETT | | 16 RESERVED FOR RESERVE À L'USAGE DE L'ADMINISTRATION | | 17 | | | |
| Venice Exporting Company Ltd. 1 | | | | | | | | | | | | | | | | | |
| 21 LINE LIGNE 1 Bond no. 123-4567 | | | | | | | | | | | | 22 WEIGHT / KG/M POIDS / KG/M 56045000010024 | | 23 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 1 | | 24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 22 CLASSIFICATION NO. N° DE CLASSEMENT 8301700010 | | | | 25 TARIFF CODE TARIF 26 QUANTITY QUANTITÉ 20000.000 | | 27 U.M. NMB 13 32 | | 28 RATE OF DUTY TAUX DE DUTY 6.50000 | | 29 RATE OF TAX TAUX DE TPS 5.00 | | 30 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANGEMENT 1,000.00 | | | | | |
| 31 VALUE FOR DUTY VALUER EN DOLARNE 1000.00 | | | | 32 CUSTOMS DUTIES DROITS DE DOYANE 65.00 | | 33 SIMA ASSESSMENT COFISATION DE LMSI 50.00 | | 34 EX-EXPORT TAX TAXE D'EXPORTATION 41 VALUE FOR TAX VALUER POUR TAXE 1065.00 | | 42 GST TPS 53.25 | | 43 GST TFS | | | | | |
| 35 LINE LIGNE No. de cautionnement 123-4567 | | | | 36 WEIGHT / KG/M POIDS / KG/M 56045000010024 | | | | 37 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 1 | | 38 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | |
| 39 CLASSIFICATION NO. N° DE CLASSEMENT | | | | 40 TARIFF CODE TARIF 41 QUANTITY QUANTITÉ | | 42 U.M. NMB 13 32 | | 43 RATE OF DUTY TAUX DE DUTY 6.50000 | | 44 RATE OF TAX TAUX DE TPS 5.00 | | 45 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANGEMENT | | | | | |
| 46 VALUE FOR DUTY VALUER EN DOLARNE | | | | 47 CUSTOMS DUTIES DROITS DE DOYANE | | 48 SIMA ASSESSMENT COFISATION DE LMSI | | 49 EX-EXPORT TAX TAXE D'EXPORTATION 41 VALUE FOR TAX VALUER POUR TAXE | | 50 GST TFS 42.95 | | 51 GST TFS | | | | | |
| 52 LINE LIGNE 22 DESCRIPTION DESCRIPTION | | | | 53 WEIGHT / KG/M POIDS / KG/M 56045000010024 | | | | 54 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 1 | | 55 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | |
| 56 CLASSIFICATION NO. N° DE CLASSEMENT | | | | 57 TARIFF CODE TARIF 58 QUANTITY QUANTITÉ | | 59 U.M. NMB 13 32 | | 60 RATE OF DUTY TAUX DE DUTY 6.50000 | | 61 RATE OF TAX TAUX DE TPS 5.00 | | 62 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANGEMENT | | | | | |
| 63 VALUE FOR DUTY VALUER EN DOLARNE | | | | 64 CUSTOMS DUTIES DROITS DE DOYANE | | 65 SIMA ASSESSMENT COFISATION DE LMSI | | 66 EX-EXPORT TAX TAXE D'EXPORTATION 41 VALUE FOR TAX VALUER POUR TAXE | | 67 GST TFS 42.95 | | 68 GST TFS | | | | | |
| 69 LINE LIGNE 22 DESCRIPTION DESCRIPTION | | | | 70 WEIGHT / KG/M POIDS / KG/M 56045000010024 | | | | 71 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 1 | | 72 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | |
| 73 CLASSIFICATION NO. N° DE CLASSEMENT | | | | 74 TARIFF CODE TARIF 75 QUANTITY QUANTITÉ | | 76 U.M. NMB 13 32 | | 77 RATE OF DUTY TAUX DE DUTY 6.50000 | | 78 RATE OF TAX TAUX DE TPS 5.00 | | 79 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANGEMENT | | | | | |
| 80 VALUE FOR DUTY VALUER EN DOLARNE | | | | 81 CUSTOMS DUTIES DROITS DE DOYANE | | 82 SIMA ASSESSMENT COFISATION DE LMSI | | 83 EX-EXPORT TAX TAXE D'EXPORTATION 41 VALUE FOR TAX VALUER POUR TAXE | | 84 GST TFS 42.95 | | 85 GST TFS | | | | | |
| 86 DECLARATION - DÉCLARATION I. D. Smith (613) 234-2345 FAX/FAX RÉG. - TÉLÉFAX RÉG. OF Customs Broker Ltd. IMPORTER/AGENT - IMPORTEUR/AGENCE DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARER QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. | | | | | | | | | | | | 87 DEPOSIT - DÉPÔT | | | | | |
| Jan. 3, 20xx <i>[Signature]</i> | | | | | | | | | | | | 88 WAREHOUSE NO. N° D'ENTREPÔT 23 | | | | | |
| BS-3 (0f) | | | | | | | | | | | | 89 CARRIER ASSESSMENT CODE OF LMSI COIN DE TRANSPORTEUR A L'IMPORTATION 40 | | | | | |
| 40 EX-EXPORT TAX TAXE D'EXPORTATION 41 VALUE FOR TAX VALUER POUR TAXE | | | | | | | | | | | | 90 CARRIER CODE AT IMPORTATION COIN DE TRANSPORTEUR A L'IMPORTATION 42 | | | | | |
| 43 CARRIER CONTROL NO. N° DE CONTRÔLE DU FRET 44 CARD/CONTROLE NO. N° DE CONTRÔLE DU FRET 45 | | | | | | | | | | | | 91 TOTAL 116.25 | | | | | |
| | | | | | | | | | | | | 92 Canada | | | | | |

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

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

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

EXAMPLE 9

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | |
|--|---------------------------------------|---|--|---|--|--|--|--|--|---|--|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | Help Aide Restore - Restaurer | | |
| <p>ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5</p> <p>10 SUB- ITEM NO. N° D'ITEM Sous- en-tête</p> <p>11 VENDOR NAME - NOM DU VENDEUR</p> <p>12 NO. - N°</p> <p>YXZ Exporting Company Ltd. UTX 78161</p> <p>1</p> | | | | | <p>3 TYPE 4 OFFICE NO. N° DE BUREAU 21 914</p> <p>5 COST/REGISTRATION NO. N° DE TPS 6 PAYMENT CODE CODE DE PAIEMENT 7 MODE OF TRANSPORT MÉTHODE DE TRANSPORT 8 PORT OF UNLOADING BUREAU DE DÉBARQUAGE</p> <p>9 TOTAL YTD - TOTAL DE LA YTD</p> <p>10 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX</p> <p>11 PLACE OF EXPORTATION LIEU D'EXPORATION UTX</p> <p>12 TARIFF TREATMENT TRÉTAMENT TARIFIQUE 10</p> <p>13 U.S. PORT OF EXIT BUREAU DE SORTIE DETACHÉ</p> <p>14 FREIGHT - FRET 15 TIME LIMIT - DELAI 16 COUNTRY OF DESTINATION PAYS DE DESTINATION CAD</p> <p>17 COUNTRY OF DESTINATION PAYS DE DESTINATION CAD</p> <p>18 FREIGHT - FRET</p> <p>19 RELEASE DATE - DATE DE LA MAINLEVÉE</p> | | | | | <p>RESERVED FOR CUSTOME USE RESERVE À L'USAGE DE L'IMPORTATEUR</p> | | |
| 21 LINE LIGNE | 22 DESCRIPTION DÉCRIPRION | 23 WEIGHT / Poids | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | |
| 22 CLASSIFICATION NO. N° DE CLASSEMENT | 23 TARIFF CODE TAXINOME | 24 QUANTITY QUANTITÉ | 25 U - M CODE DE MESURE NMB | 26 RATE OF DUTY TAUX DE DUTY THIERS INTÉRESSÉ | 27 T.R. RATE TAUX T.R. | 28 DATE OF EXIT DATE DE SORTIE TAUX DE TPS | 29 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANCE | | | | | |
| 37 VALUE FOR DUTY VALUER EN DOLAR | 38 CUSTOMS DUTIES DROITS DE DOYANE | 39 SIRMA ASSESSMENT COFISATION DE LMSI | 40 EXCISE TAX TAXE D'AVOCAT | 41 VALUE FOR TAX VALUER POUR TAXE | 42 GST T.P.S. | | | | | | | |
| 21 LINE LIGNE | 22 DESCRIPTION DÉCRIPRION | 23 WEIGHT / Poids | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | |
| 22 CLASSIFICATION NO. N° DE CLASSEMENT | 23 TARIFF CODE TAXINOME | 24 QUANTITY QUANTITÉ | 25 U - M CODE DE MESURE NMB | 26 RATE OF DUTY TAUX DE DUTY THIERS INTÉRESSÉ | 27 T.R. RATE TAUX T.R. | 28 DATE OF EXIT DATE DE SORTIE TAUX DE TPS | 29 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANCE | | | | | |
| 37 VALUE FOR DUTY VALUER EN DOLAR | 38 CUSTOMS DUTIES DROITS DE DOYANE | 39 SIRMA ASSESSMENT COFISATION DE LMSI | 40 EXCISE TAX TAXE D'AVOCAT | 41 VALUE FOR TAX VALUER POUR TAXE | 42 GST T.P.S. | | | | | | | |
| 21 LINE LIGNE | 22 DESCRIPTION DÉCRIPRION | 23 WEIGHT / Poids | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | |
| 22 CLASSIFICATION NO. N° DE CLASSEMENT | 23 TARIFF CODE TAXINOME | 24 QUANTITY QUANTITÉ | 25 U - M CODE DE MESURE NMB | 26 RATE OF DUTY TAUX DE DUTY THIERS INTÉRESSÉ | 27 T.R. RATE TAUX T.R. | 28 DATE OF EXIT DATE DE SORTIE TAUX DE TPS | 29 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANCE | | | | | |
| 37 VALUE FOR DUTY VALUER EN DOLAR | 38 CUSTOMS DUTIES DROITS DE DOYANE | 39 SIRMA ASSESSMENT COFISATION DE LMSI | 40 EXCISE TAX TAXE D'AVOCAT | 41 VALUE FOR TAX VALUER POUR TAXE | 42 GST T.P.S. | | | | | | | |
| 21 LINE LIGNE | 22 DESCRIPTION DÉCRIPRION | 23 WEIGHT / Poids | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | |
| 22 CLASSIFICATION NO. N° DE CLASSEMENT | 23 TARIFF CODE TAXINOME | 24 QUANTITY QUANTITÉ | 25 U - M CODE DE MESURE NMB | 26 RATE OF DUTY TAUX DE DUTY THIERS INTÉRESSÉ | 27 T.R. RATE TAUX T.R. | 28 DATE OF EXIT DATE DE SORTIE TAUX DE TPS | 29 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANCE | | | | | |
| 37 VALUE FOR DUTY VALUER EN DOLAR | 38 CUSTOMS DUTIES DROITS DE DOYANE | 39 SIRMA ASSESSMENT COFISATION DE LMSI | 40 EXCISE TAX TAXE D'AVOCAT | 41 VALUE FOR TAX VALUER POUR TAXE | 42 GST T.P.S. | | | | | | | |
| <p>DECLARATION - DÉCLARATION</p> <p>I, D. Smith, (613) 234-2345 FAX: (613) 234-2345 OF Customs Broker Ltd. IMPORTER/AGENT - IMPORTEUR/AGENCEUR</p> <p>DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARER QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.</p> <p>Jan. 3, 20xx <i>[Signature]</i></p> | | | | | <p>43 DEPOSIT - DÉPÔT</p> <p>44 WAREHOUSE NO. - N° D'ENTREPÔT 23</p> <p>45 CARDO CONTROL NO. - N° DE CONTRÔLE DU FRET</p> <p>46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION</p> | | | | | <p>47 CUSTOMS DUTIES DROITS DE DOYANE</p> <p>48 SIRMA ASSESSMENT COFISATION DE LMSI</p> <p>49 EXCISE TAX TAXE D'AVOCAT</p> <p>50 GST T.P.S.</p> <p>51 TOTAL</p> | | |

Canada

Type 21 – Ex-warehouse, export

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

EXAMPLE 10

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | |
|--|--|--|--|--|---|--|--|--|--|---|--|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | | 2 TRANSACTION NO - N° DE TRANSACTION 00000589180643 | | | | | Help Aide Restore - Restaurer | | |
| <p>ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5</p> <p>10 SUB N° D'OR. N° DE SOUS- ENTRE</p> <p>11 VENDOR NAME - NOM DU VENDEUR N° - N°</p> <p>YXZ Exporting Company Ltd. UTX 78161</p> <p>1</p> | | | | | <p>3 TYPE N° DE CATÉGORIE 21</p> <p>4 OFFICE NO. N° DE BUREAU 914</p> <p>5 COST REGISTRATION NO. N° DE TPS 123456789RM0001</p> <p>6 PLACE OF EXPORTATION LIEU D'EXPORATION UTX</p> <p>7 TARIFF TREATMENT TRÉMISE TARIFAIRES 10</p> <p>8 U.S. PORT OF EXIT BUREAU DE SORTIE DETACHÉ</p> <p>9 TOTAL YTD - TOTAL DE LA YO 9,800.00</p> <p>10 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX</p> <p>11 TIME LIMIT - DELAI DU TRANSPORT DETACHE CAD</p> <p>12 RELEASE DATE - DATE DE LA MAINLEVÉE</p> | | | | | <p>13 COUNTRY OF DESTINATION PAYS D'EXPÉDITION UTX</p> <p>14 TIME LIMIT - DELAI DU TRANSPORT DETACHE 10</p> <p>15 FREIGHT - FRET 10</p> <p>16 RESERVED FOR SPECIFIC USE RESERVE À L'USAGE SPÉCIFIQUE</p> | | |
| <p>21 LINE LIGNE 22 DESCRIPTION DÉCRITON 1 See below / Voir au-dessous</p> <p>23 WEIGHT / Poids POIDS / KGM 10000.000</p> <p>24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE 11221000010002</p> <p>25 LINE LIGNE 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 10 boxes (form K11 attached \$200) 10-boîtes (formulaire K11 ci-inclus 200\$)</p> <p>27 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000</p> <p>28 CUSTOMS DUTIES DROITS DE DOYANE 9800.00</p> <p>29 SIRMA ASSESSMENT COFISATION DE LMSI</p> <p>30 EXCISE TAX TAXE D'ACCOLADE</p> <p>31 VALUE FOR TAX VALEUR POUR TAXE 5.00</p> <p>32 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE 11221000010002</p> <p>33 LINE LIGNE 34 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 10 boxes (form K11 attached \$200) 10-boîtes (formulaire K11 ci-inclus 200\$)</p> <p>35 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000</p> <p>36 CUSTOMS DUTIES DROITS DE DOYANE 9800.00</p> <p>37 SIRMA ASSESSMENT COFISATION DE LMSI</p> <p>38 EXCISE TAX TAXE D'ACCOLADE</p> <p>39 VALUE FOR TAX VALEUR POUR TAXE 42.95T</p> <p>40 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE 11221000010002</p> <p>41 LINE LIGNE 42 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 10 boxes (form K11 attached \$200) 10-boîtes (formulaire K11 ci-inclus 200\$)</p> <p>43 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000</p> <p>44 CUSTOMS DUTIES DROITS DE DOYANE 9800.00</p> <p>45 SIRMA ASSESSMENT COFISATION DE LMSI</p> <p>46 EXCISE TAX TAXE D'ACCOLADE</p> <p>47 VALUE FOR TAX VALEUR POUR TAXE 42.95T</p> <p>48 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE 11221000010002</p> <p>49 LINE LIGNE 50 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 10 boxes (form K11 attached \$200) 10-boîtes (formulaire K11 ci-inclus 200\$)</p> <p>51 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000</p> <p>52 CUSTOMS DUTIES DROITS DE DOYANE 9800.00</p> <p>53 SIRMA ASSESSMENT COFISATION DE LMSI</p> <p>54 EXCISE TAX TAXE D'ACCOLADE</p> <p>55 VALUE FOR TAX VALEUR POUR TAXE 42.95T</p> <p>56 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION PRÉCEDENTE 11221000010002</p> <p>57 LINE LIGNE 58 DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 FAX: 613-234-2345 OF Customs Broker Ltd. IMPORTER/AGENT - IMPORTEUR/AGENCE</p> <p>59 DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARER QUE LES RENSEIGNEMENTS CI-DESSOUS SONT VRAIS ET COMPLETS.</p> <p>60 Jan. 3, 20xx <i>D.S.</i> <i>D.S.</i></p> <p>61 B3-3 (0f)</p> <p>62 DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 FAX: 613-234-2345 OF Customs Broker Ltd. IMPORTER/AGENT - IMPORTEUR/AGENCE</p> <p>63 DEPOSIT - DÉPÔT</p> <p>64 WAREHOUSE NO. - N° D'ENTREPÔT 23</p> <p>65 CARD CONTROL NO. - N° DE CONTRÔLE DU FRET</p> <p>66 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR A L'IMPORTATION</p> <p>67 CUSTOMS DUTIES DROITS DE DOYANE</p> <p>68 SIRMA ASSESSMENT COFISATION DE LMSI</p> <p>69 EXCISE TAX TAXE D'ACCOLADE</p> <p>70 GST TFS</p> <p>71 TOTAL</p> | | | | | | | | | | | | |

Canada

Type 21 – Ex-Warehouse, damaged goods

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

EXAMPLE 11

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|---|--|--|--|--|---|--|---|--|---|--|--|--|--|--|---|--|--|--|--|--|---|--|
|  <p>Canada Border Services Agency Agence des services frontaliers du Canada</p> | <p style="text-align: center;">CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE</p> | <p>PROTECTED (MAY NOT BE COMPLETED) PROTÉGÉ (NE PAS COMPLÉTER)</p> | | | | | | | | | | | | | | | | | | | | | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. - N° 123455789RM0001 | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | Help Aide Restore - Restaurer | | | | | | | | | | | | | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | 3 TYPE 21 497 | | 4 OFFICE NO. BUREAU UTX | | 5 GST REGISTRATION NO. N° DE TPS UTX | | 6 PAYMENT METHOD TAXE DE PAIEMENT CAD | | 7 MODE DE TRANSPORT TRANSPORTATION METHOD TIME LIMIT - DELAI 2 | | 8 PORT OF DESTINATION PORT DE DÉSABOISSEMENT U.S. PORT OF DESTINATION U.S. PORT DE DÉSABOISSEMENT U.S.A. | | 9 TOTAL VFT - TOTAL DE LA TVA RESERVED FOR CICA USE RESERVE À L'USAGE DE L'ACADEMIE | | | | | | | | | | | |
| 10 CFS NO. DE COUPON EN-TETE 1 | | 11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161 | | 12 COUNTRY OF SHIPMENT PAYMENT SOURCE UTX | | 13 PLACE OF EXPORT LIEU D'EXPORATION UTX | | 14 TRADE TREATMENT TRAITEMENT COMMERCIAL 2 | | 15 U.S. PORT OF DESTINATION U.S. PORT DE DÉSABOISSEMENT U.S.A. | | 16 DIRECT DISPATCH DATE DATE D'EXPÉDITION DIRECTE 03 | | 17 CURRENCY CODE DEVISE CAD | | 18 FREIGHT - FRETE FREIGHT TDS | | 20 RELEASE DATE - DATE DE LA MARQUE-VIE RELEASE TDS | | | | | | | |
| 21 LINE LINE 1 See below / Voir au-dessous | | 22 DESCRIPTION DESCRIPTION | | 23 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 24 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 27 CLASSIFICATION NO. N° DE CLASSEMENT 5208339090 | | 28 QUANTITY QUANTITÉ 10000.00 | | 29 WEIGHT / Poids POORT / Poids KG | | 30 DUTIES/TAXES DROITS DE DOUANE 10000.00 | | 31 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 32 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 33 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 34 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | 35 DUTIES/TAXES DROITS DE DOUANE | | 36 WEIGHT / Poids POORT / Poids KG | | 37 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 38 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | 39 DUTIES/TAXES DROITS DE DOUANE | | 40 WEIGHT / Poids POORT / Poids KG | | 41 VALUE FOR TAX VALEUR POUR TAXE 42 GST IPS | | 42 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | | | | | | | | |
| 43 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 44 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 45 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 46 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 47 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 48 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 49 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 50 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 51 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 52 CLASSIFICATION NO. N° DE CLASSEMENT | | 53 QUANTITY QUANTITÉ | | 54 WEIGHT / Poids POORT / Poids KG | | 55 DUTIES/TAXES DROITS DE DOUANE | | 56 WEIGHT / Poids POORT / Poids KG | | 57 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 58 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | 59 DUTIES/TAXES DROITS DE DOUANE | | 60 WEIGHT / Poids POORT / Poids KG | | 61 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 62 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | | | | |
| 63 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 64 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 65 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 66 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 67 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 68 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 69 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 70 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 71 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 72 CLASSIFICATION NO. N° DE CLASSEMENT | | 73 QUANTITY QUANTITÉ | | 74 WEIGHT / Poids POORT / Poids KG | | 75 DUTIES/TAXES DROITS DE DOUANE | | 76 WEIGHT / Poids POORT / Poids KG | | 77 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 78 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | 79 DUTIES/TAXES DROITS DE DOUANE | | 80 WEIGHT / Poids POORT / Poids KG | | 81 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 82 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | | | | |
| 83 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 84 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 85 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 86 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 87 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 88 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 89 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 90 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 91 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 92 CLASSIFICATION NO. N° DE CLASSEMENT | | 93 QUANTITY QUANTITÉ | | 94 WEIGHT / Poids POORT / Poids KG | | 95 DUTIES/TAXES DROITS DE DOUANE | | 96 WEIGHT / Poids POORT / Poids KG | | 97 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 98 VALUE FOR DUTY VALEUR EN DÔUANE 10000.00 | | 99 DUTIES/TAXES DROITS DE DOUANE | | 100 WEIGHT / Poids POORT / Poids KG | | 101 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 102 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | |
| 103 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 104 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 105 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 106 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 107 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 108 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 109 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 110 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 111 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 112 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 113 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 114 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 115 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 116 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 117 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 118 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 119 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 120 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 121 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 122 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 123 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 124 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 125 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 126 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 127 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 128 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 129 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 130 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 131 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 132 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 133 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 134 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 135 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 136 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 137 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 138 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 139 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 140 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 141 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 142 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 143 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 144 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 145 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 146 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 147 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 148 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 149 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 150 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 151 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 152 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 153 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 154 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 155 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 156 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 157 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 158 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 159 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 160 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 161 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 162 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 163 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 164 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 165 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 166 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 167 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 168 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 169 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 170 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 171 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 172 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 173 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 174 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 175 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 176 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 177 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 178 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 179 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 180 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 181 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 182 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 183 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 184 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 185 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 186 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 187 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 188 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 189 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 190 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 191 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 192 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 193 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 194 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 195 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 196 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 197 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 198 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 199 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 200 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 201 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 202 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 203 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 204 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 205 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 206 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 207 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 208 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 209 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 210 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 211 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 212 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 213 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 214 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 215 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 216 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 217 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 218 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 219 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 220 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 221 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 222 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 223 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 224 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 225 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 226 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 227 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 228 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 229 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 230 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 231 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 232 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 233 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 234 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 235 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 236 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 237 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 238 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 239 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 240 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 241 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 242 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 243 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 244 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 245 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 246 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 247 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 248 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 249 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 250 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 251 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 252 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 253 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 254 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 255 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 256 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 257 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 258 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 259 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 260 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 261 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 262 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 263 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 264 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | |
| 265 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 266 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 267 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | 268 AIRPORT / PORT POORT / AÉROPORT 11221000010024 | | 269 PREVIOUS TRANSACTION NUMBER N° DE TRANSACTION ANTERIEURE 1 | | 270 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | | | | | | | |

Type 21 – Ex-warehouse, export for goods deemed exported

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

EXAMPLE 12

| CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | | | | |
|---|--|---|--|---|--|--|--|---|--|---|--|--|--|--|--|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | | 2 TRANSACTION NO. N° DE TRANSACTION 00000589180643 | | | | | Help Aide Restore - Restaurer | | | | | | |
| <p>ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5</p> <p>123456789RM0001</p> | | | | | <p>3 TYPE OF OFFICE NO. N° DE BUREAU 22 914</p> <p>4 POST REGISTRATION NO. N° DE TPS UTX</p> <p>5 PAYMENT CODE CODE DE PAYER 10</p> <p>6 PORT OF DESTINATION BUREAU DE SORTIE DETACH</p> <p>7 TOTAL YTD - TOTAL DE LA YD 1221000010057</p> | | | | | | | | | | | |
| 8 SUB INR NO. N° DE BUREAU EN-TÈTE | | 9 VENDOR NAME - NOM DU VENDEUR NO. N° YXZ Exporting Company Ltd. UTX 78161 | | 10 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | | 11 PLACE OF EXPORTATION LIEU D'EXPORTATION UTX | | 12 TARIFF TREATMENT TRÉTAMENT TARIFAIRES 10 | | 13 U.S. PORT OF EXIT BUREAU DE SORTIE DETACH | | | | | | |
| 14 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE DU 1 | | 15 COUNTRY OF DESTINATION PAYS D'ARRIVÉE CAD | | 16 TIME LIMIT - DELAI 19 FREIGHT - FRET | | 20 RELEASE DATE - DATE DE LA MAINLEVÉE | | | RESERVED FOR CSC USE RESERVE À L'USAGE DE L'ACSC | | | | | | | |
| 21 LINE LIGNE 1 200 ctns / 200 boîtes | | | | | | | | | | 22 WEIGHT / PGM POIDS / KG 13 KGM | | | 23 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION NUMBER - NUMÉRO 11221000010057 | | 24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 1 | |
| 25 CLASSIFICATION NO. N° DE CLASSEMENT 2402109000 | | | | | | | | | | 26 TARIFF CODE TARIF 50.000 | | | 27 RATE OF DUTY TAUX DE DUTY 2,000.00 | | 28 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANCE | |
| 29 CUSTOMS DUTIES DROITS DE DOYANE 2000.00 | | | | | | | | | | 30 SIRMA ASSESSMENT COFISATION DE LMSI | | | 31 PREVIOUS TAX TAUX D'AÇOISÉ | | 32 VON UP FEE TAX VALEUR POUR TAXE 42 GST TFS | |
| 33 CLASSIFICATION NO. N° DE CLASSEMENT 21 | | | | | | | | | | 34 TARIFF CODE TARIF 40.000 | | | 35 RATE OF DUTY TAUX DE DUTY 42 GST TFS | | 36 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 37 VALUE FOR DUTY VALEUR EN DOYANE | | | | | | | | | | 38 SIRMA ASSESSMENT COFISATION DE LMSI | | | 39 EXCISE TAX TAUX D'AÇOISÉ | | 40 VALUE FOR TAX VALEUR POUR TAXE 42 GST TFS | |
| 41 LINE LIGNE 22 DESCRIPTION DESIGNATION | | | | | | | | | | 42 WEIGHT / PGM POIDS / KG 13 MIL | | | 43 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION NUMBER - NUMÉRO | | 44 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 45 CLASSIFICATION NO. N° DE CLASSEMENT 22 | | | | | | | | | | 46 TARIFF CODE TARIF QUANTITE | | | 47 RATE OF DUTY TAUX DE DUTY 42 GST TFS | | 48 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANCE | |
| 49 VALUE FOR DUTY VALEUR EN DOYANE | | | | | | | | | | 50 SIRMA ASSESSMENT COFISATION DE LMSI | | | 51 EXCISE TAX TAUX D'AÇOISÉ | | 52 VALUE FOR TAX VALEUR POUR TAXE 42 GST TFS | |
| 53 LINE LIGNE 22 DESCRIPTION DESIGNATION | | | | | | | | | | 54 WEIGHT / PGM POIDS / KG 13 MIL | | | 55 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION NUMBER - NUMÉRO | | 56 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 57 CLASSIFICATION NO. N° DE CLASSEMENT 23 | | | | | | | | | | 58 TARIFF CODE TARIF QUANTITE | | | 59 RATE OF DUTY TAUX DE DUTY 42 GST TFS | | 60 VALUE FOR CURRENCY CONVERSION CONVERSION VALUEUR POUR CHANCE | |
| 61 VALUE FOR DUTY VALEUR EN DOYANE | | | | | | | | | | 62 SIRMA ASSESSMENT COFISATION DE LMSI | | | 63 EXCISE TAX TAUX D'AÇOISÉ | | 64 VALUE FOR TAX VALEUR POUR TAXE 42 GST TFS | |
| 65 DECLARATION - DÉCLARATION I. <u>D. Smith (613) 234-2345</u> FAX/FAX RÉG. - TÉLÉFAX RÉG. OF <u>Customs Broker Ltd.</u> IMPORTER/AGENT - IMPORTEUR/AGENCEUR DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARER QUE LES RENSEIGNEMENTS CI-DESSOUS SONT VRAIS ET COMPLETS. | | | | | | | | | | 66 DEPOSIT - DÉPÔT | | | 67 CUSTOMS DROITS DE DOYANE | | | |
| Jan. 3, 20xx | | | | | | | | | | 68 WAREHOUSE NO. N° D'ENTREPÔT 23 | | | 69 ASSESSMENT CODE OF LMSI COFISATION CODE DE LMSI | | | |
| | | | | | | | | | | 70 EXCISE TAX TAUX D'AÇOISÉ | | | 71 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR A L'IMPORTATION | | | |
| BS-3 (0f) | | | | | | | | | | 72 GST TFS | | | 73 TOTAL | | | |
| | | | | | | | | | | | | | Canada | | | |

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

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

EXAMPLE 13

Canada Border Services Agency Agence des services frontaliers du Canada

CANADA CUSTOMS CODING FORM
DOUANES CANADA - FORMULE DE CODAGE

PROTECTED (INPUT COMPUTED)
PROTÉGÉ (ENTRÉE CALCULÉE)

| | | | | | | | | | | | | | |
|--|---------------------------------|---|---|--|--|--|--|---|--|--|---|---|---------------|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. N° 123456789RM0001 | 2 TRANSACTION NO. N° DE TRANSACTION 0000059180643 | | Help | | Aide | Restore - Restaure | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | 3 TYPE 30 914 | 4 OFFICE NO. BUREAU UTX | 5-6 REGISTRATION NO. N° DE TPS UTX | 6 PAYMENT CODE DE PAYER UTX | 7 MODE DE TRANSPORT CODE DE TRANSPORT DE URGENCE 10 | 8 PORT OF DESTINATION CODE DE SORTIE DE URGENCE | | | | | |
| 18 S.E. MUNICIPAL N° DE VILLE EN-TETE | 11 VENDOR NAME - NOM DU VENDEUR | NO. N° YXZ Exporting Company Ltd. UTX 78161 | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE CAD | 13 PLACE OF EXPORT LIEU D'EXPORATION UTX | 14 TARIFF TREATMENT TRAITÉ TARIF UTX | 15 U.S. PORT OF EXIT CODE DE SORTIE DE URGENCE | 9 TOTAL YTD - TOTAL DE LA YO RESERVED FOR CICA MDC | | | | | | |
| 1 | | | 16 OFFICE DEPARTURE DATE DATE D'EXPÉDITION DIRECTE DU 20 RELEASE DATE - DATE DE LA MISE EN VILLE | 17 COUNTRY CODE CODE DE PAYS CAD | 18 TIME LIMIT - DELAI 2 Y/A | 19 FREIGHT - FRET | RESERVE A L'USAGE DE L'AGENCE | | | | | | |
| 21 LINE LIGNE | | | | | | | | | 22 DESCRIPTION DESCRIPTION 1 5 ctns no. 115 / 5 boîtes no. 115 | 23 WEIGHT FROM POIDS À PARTIR DE 30U-M KG | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION 11221000010002 | 25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 1 | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT 8511000000 | | | | | | | | | 28 QUANTITY QUANTITÉ 10000.000 | 29 TARIFF CODE TARIF 13 | 30 RATE OF EXCHANGE TAUX DE TAUX DE TPS | 31 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 10,000.00 | |
| 32 VALUE FOR DUTY VALEUR EN DOUANE 10000.00 | | | | | | | | | 33 CUSTOMS DUTIES DROITS DE DOUANE | 34 BMA ASSESSMENT COTISATION DE LMSI | 35 EXCISE TAX TAXE D'ACCISE | 36 VALUE FOR TAX VALEUR POUR TAXE | 421951 TPS |
| 37 CLASSIFICATION NO. N° DE CLASSEMENT | | | | | | | | | 38 QUANTITY QUANTITÉ | 39 TARIFF CODE TARIF 13 | 40 EXCISE TAX TAXE D'ACCISE | 41 VALUE FOR TAX VALEUR POUR TAXE | 421951 TPS |
| 39 VALUE FOR DUTY VALEUR EN DOUANE | | | | | | | | | 40 BMA ASSESSMENT COTISATION DE LMSI | 41 EXCISE TAX TAXE D'ACCISE | 42 VALUE FOR TAX VALEUR POUR TAXE | 421951 TPS | |
| 41 LINE LIGNE | | | | | | | | | 42 DESCRIPTION DESCRIPTION | 43 WEIGHT FROM POIDS À PARTIR DE 30U-M KG | 44 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION 21 LINIENE | 45 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 47 CLASSIFICATION NO. N° DE CLASSEMENT 8511000000 | | | | | | | | | 48 QUANTITY QUANTITÉ 10000.000 | 49 TARIFF CODE TARIF 13 | 50 RATE OF EXCHANGE TAUX DE TAUX DE TPS | 51 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 10,000.00 | |
| 52 VALUE FOR DUTY VALEUR EN DOUANE | | | | | | | | | 53 CUSTOMS DUTIES DROITS DE DOUANE | 54 BMA ASSESSMENT COTISATION DE LMSI | 55 EXCISE TAX TAXE D'ACCISE | 56 VALUE FOR TAX VALEUR POUR TAXE | 421951 TPS |
| 57 CLASSIFICATION NO. N° DE CLASSEMENT | | | | | | | | | 58 QUANTITY QUANTITÉ | 59 TARIFF CODE TARIF 13 | 60 RATE OF EXCHANGE TAUX DE TAUX DE TPS | 61 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 10,000.00 | |
| 62 LINE LIGNE | | | | | | | | | 63 DESCRIPTION DESCRIPTION | 64 WEIGHT FROM POIDS À PARTIR DE 30U-M KG | 65 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION 21 LINIENE | 66 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 67 CLASSIFICATION NO. N° DE CLASSEMENT 8511000000 | | | | | | | | | 68 QUANTITY QUANTITÉ 10000.000 | 69 TARIFF CODE TARIF 13 | 70 RATE OF EXCHANGE TAUX DE TAUX DE TPS | 71 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 10,000.00 | |
| 72 VALUE FOR DUTY VALEUR EN DOUANE | | | | | | | | | 73 CUSTOMS DUTIES DROITS DE DOUANE | 74 BMA ASSESSMENT COTISATION DE LMSI | 75 EXCISE TAX TAXE D'ACCISE | 76 VALUE FOR TAX VALEUR POUR TAXE | 421951 TPS |
| 77 LINE LIGNE | | | | | | | | | 78 DESCRIPTION DESCRIPTION | 79 WEIGHT FROM POIDS À PARTIR DE 30U-M KG | 80 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION 21 LINIENE | 81 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 82 CLASSIFICATION NO. N° DE CLASSEMENT 8511000000 | | | | | | | | | 83 QUANTITY QUANTITÉ 10000.000 | 84 TARIFF CODE TARIF 13 | 85 RATE OF EXCHANGE TAUX DE TAUX DE TPS | 86 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 10,000.00 | |
| 87 VALUE FOR DUTY VALEUR EN DOUANE | | | | | | | | | 88 CUSTOMS DUTIES DROITS DE DOUANE | 89 BMA ASSESSMENT COTISATION DE LMSI | 90 EXCISE TAX TAXE D'ACCISE | 91 VALUE FOR TAX VALEUR POUR TAXE | 421951 TPS |
| 92 LINE LIGNE | | | | | | | | | 93 DESCRIPTION DESCRIPTION | 94 WEIGHT FROM POIDS À PARTIR DE 30U-M KG | 95 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE N° DE TRANSACTION 21 LINIENE | 96 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | |
| 97 CLASSIFICATION NO. N° DE CLASSEMENT 8511000000 | | | | | | | | | 98 QUANTITY QUANTITÉ 10000.000 | 99 TARIFF CODE TARIF 13 | 100 RATE OF EXCHANGE TAUX DE TAUX DE TPS | 101 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGEMENT 10,000.00 | |
| 102 VALUE FOR DUTY VALEUR EN DOUANE | | | | | | | | | 103 CUSTOMS DUTIES DROITS DE DOUANE | 104 BMA ASSESSMENT COTISATION DE LMSI | 105 EXCISE TAX TAXE D'ACCISE | 106 VALUE FOR TAX VALEUR POUR TAXE | 421951 TPS |
| 107 DECLARATION - DÉCLARATION I declare that the particulars of this document to be true, accurate and complete. J'atteste que les renseignements ci-dessous sont vrais et complets. | | | | | | | | | 108 DEBITOR - DÉPÔTÉ | 109 FORWARDER - EXPEDITEUR | | | |
| 109 FORWARDER AGENT - EXPEDITEUR AGENT | | | | | | | | | 110 WAREHOUSE NO. - N° D'ENTREPÔT 23 | 111 CARDO CONTROL NO. - N° DE CONTRÔLE DU FRETT | | | |
| 112 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION | | | | | | | | | 113 TOTAL TOTAL | | | | |

Declaration - Déclaration

I, D. Smith (613) 234-2345

Please print name - Lettre à imprimer.

Of Customs Broker Ltd.

Importer Agent - Importateur Agent

DECLARE THAT THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.
DÉCLARER QUE LES RENSEIGNEMENTS CI-DESSOUS SONT VRAIS ET COMPLETS.

Jan. 3, 20xx

B3-3 (04)

Canada

Type 30 – Transfer of goods within a CBSA office

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

EXAMPLE 14

| | | | | | | | | | | | | |
|--|--|--|--|--|---|--|---|---|---|---|--|---------------------------------------|
| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | |
| | | | | | | | | PROTECTED (MAY NOT BE FILLED) | | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. - N° 123456789RM0001 | | 2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | Help | | Aide | Restore - Restaure | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3 TYPE 30 | 4 OFFICE NO. BUREAU 497 | 5 CST REGISTRATION NO. N° DE TPS 1234567890123456789 | 6 PAYMENT METHOD 7 MODE DE PAIEMENT TRAVAIL | 7 MODE DE PAIEMENT TRAVAIL | 8 POST OF DISCHARGE PORT DÉ DÉBARQUAGE | | | |
| 9. DIB NOM (M.) M. DE SOUS- EN-TÊTE | | 11 VENDOR NAME - NOM DU VENDEUR NO. - N° YXZ Exporting Company Ltd. UTX 78161 | | 12. DRAFTING OFFICER PARIS DÉSIGNÉ UTX | 13. PLACE OF DISPATCH LIEU D'EXPÉDITION UTX | 14. END OF TREATMENT TERMÉTATION 10 | 15. USE PORT OF DISCHARGE BUREAU DE SORTIE DÉBARQUE | | | | | |
| 1 | | | | 16. RELEASE DATE DATE DE LA MAÎTRISE 20 | 17. CIRC CODE DÉSIGNÉ CAD | 18. TIME LIMIT - DELAI DU 23 M | 19. FREIGHT - FRET | | | | | |
| | | | | 21. LIRE LIGNE | 22. DESCRIPTION DESIGNATION | 23. WEIGHT / PGM POIDS / KG | 24. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 11221000010002 | 25. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | 1 1 ctu / 1 boîte | | 26. U - M | 27. VAT CODE N° DE CLASSEMENT 8511100000 | 28. QUANTITY QUANTITÉ 10000.000 | 29. VAT CODE NMB | 30. VAT CODE CODE TD 13 | 31. VAT CODE NMB 0000 CODE TD 0.00000 | 32. RATE OF DUTY TAUX D'IMPÔT 5.00 | 33. RATE OF TAX TAUX D'ACCISE 42.05% | |
| | | | | 34. VALUATION DUTIES VALEUR EN DÉCLARATION 10000.00 | 35. CUSTOMS DUTIES DROITS DE DOUANE | 36. CUSTOMS DUTIES DROITS DE DOUANE | 37. SIRAS ASSESSMENT COTISATION DE LMSI | 38. SIRAS ASSESSMENT COTISATION DE LMSI | 39. SIRAS ASSESSMENT COTISATION DE LMSI | 40. EXCISE TAX TAXE D'ACCISE | 41. VALUE FOR TAX VALEUR POUR TAXE | 42.05% TPS |
| | | | | 43. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 44. EXCISE TAX TAXE D'ACCISE | 45. EXCISE TAX TAXE D'ACCISE | 46. EXCISE TAX TAXE D'ACCISE | 47. EXCISE TAX TAXE D'ACCISE | 48. EXCISE TAX TAXE D'ACCISE | 49. EXCISE TAX TAXE D'ACCISE | 50. EXCISE TAX TAXE D'ACCISE | |
| | | | | 51. LIRE LIGNE | 52. DESCRIPTION DESIGNATION Date | 53. WEIGHT / PGM POIDS / KG | 54. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE Al's Auto Parts Ltd. (M. Hunter) | 55. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 56. VAT CODE N° DE CLASSEMENT 04/02/20xx | 57. VAT CODE N° DE CLASSEMENT 04/02/20xx | 58. QUANTITY QUANTITÉ 04/02/20xx | 59. VAT CODE NMB | 60. VAT CODE CODE TD 0.00000 | 61. VAT CODE NMB 0000 CODE TD 0.00000 | 62. RATE OF DUTY TAUX D'IMPÔT 5.00 | 63. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 64. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 65. CUSTOMS DUTIES DROITS DE DOUANE | 66. CUSTOMS DUTIES DROITS DE DOUANE | 67. SIRAS ASSESSMENT COTISATION DE LMSI | 68. SIRAS ASSESSMENT COTISATION DE LMSI | 69. SIRAS ASSESSMENT COTISATION DE LMSI | 70. EXCISE TAX TAXE D'ACCISE | 71. VALUE FOR TAX VALEUR POUR TAXE | 72. VALUE FOR TAX VALEUR POUR TAXE |
| | | | | 73. LIRE LIGNE | 74. DESCRIPTION DESIGNATION | 75. WEIGHT / PGM POIDS / KG | 76. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE Signature of Transferor or Attorney Signature du cédant ou du procureur | 77. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 78. VAT CODE N° DE CLASSEMENT 04/02/20xx | 79. VAT CODE N° DE CLASSEMENT 04/02/20xx | 80. QUANTITY QUANTITÉ 04/02/20xx | 81. VAT CODE NMB | 82. VAT CODE CODE TD 0.00000 | 83. VAT CODE NMB 0000 CODE TD 0.00000 | 84. RATE OF DUTY TAUX D'IMPÔT 5.00 | 85. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 86. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 87. CUSTOMS DUTIES DROITS DE DOUANE | 88. CUSTOMS DUTIES DROITS DE DOUANE | 89. SIRAS ASSESSMENT COTISATION DE LMSI | 90. SIRAS ASSESSMENT COTISATION DE LMSI | 91. EXCISE TAX TAXE D'ACCISE | 92. VALUE FOR TAX VALEUR POUR TAXE | 93. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 94. LIRE LIGNE | 95. DESCRIPTION DESIGNATION | 96. WEIGHT / PGM POIDS / KG | 97. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE Signature of transferee or Attorney Signature du cessionnaire ou du procureur | 98. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 99. VAT CODE N° DE CLASSEMENT 04/02/20xx | 100. VAT CODE N° DE CLASSEMENT 04/02/20xx | 101. QUANTITY QUANTITÉ 04/02/20xx | 102. VAT CODE NMB | 103. VAT CODE CODE TD 0.00000 | 104. VAT CODE NMB 0000 CODE TD 0.00000 | 105. RATE OF DUTY TAUX D'IMPÔT 5.00 | 106. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 107. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 108. CUSTOMS DUTIES DROITS DE DOUANE | 109. CUSTOMS DUTIES DROITS DE DOUANE | 110. SIRAS ASSESSMENT COTISATION DE LMSI | 111. SIRAS ASSESSMENT COTISATION DE LMSI | 112. EXCISE TAX TAXE D'ACCISE | 113. VALUE FOR TAX VALEUR POUR TAXE | 114. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 115. LIRE LIGNE | 116. DESCRIPTION DESIGNATION | 117. WEIGHT / PGM POIDS / KG | 118. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 43. DEPOSIT - DÉPÔT | 119. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 120. VAT CODE N° DE CLASSEMENT 04/02/20xx | 121. VAT CODE N° DE CLASSEMENT 04/02/20xx | 122. QUANTITY QUANTITÉ 04/02/20xx | 123. VAT CODE NMB | 124. VAT CODE CODE TD 0.00000 | 125. VAT CODE NMB 0000 CODE TD 0.00000 | 126. RATE OF DUTY TAUX D'IMPÔT 5.00 | 127. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 128. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 129. CUSTOMS DUTIES DROITS DE DOUANE | 130. CUSTOMS DUTIES DROITS DE DOUANE | 131. SIRAS ASSESSMENT COTISATION DE LMSI | 132. SIRAS ASSESSMENT COTISATION DE LMSI | 133. EXCISE TAX TAXE D'ACCISE | 134. VALUE FOR TAX VALEUR POUR TAXE | 135. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 136. LIRE LIGNE | 137. DESCRIPTION DESIGNATION | 138. WEIGHT / PGM POIDS / KG | 139. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 44. WAREHOUSE - N° D'ENTREPÔT 23 | 140. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 141. VAT CODE N° DE CLASSEMENT 04/02/20xx | 142. VAT CODE N° DE CLASSEMENT 04/02/20xx | 143. QUANTITY QUANTITÉ 04/02/20xx | 144. VAT CODE NMB | 145. VAT CODE CODE TD 0.00000 | 146. VAT CODE NMB 0000 CODE TD 0.00000 | 147. RATE OF DUTY TAUX D'IMPÔT 5.00 | 148. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 149. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 150. CUSTOMS DUTIES DROITS DE DOUANE | 151. CUSTOMS DUTIES DROITS DE DOUANE | 152. SIRAS ASSESSMENT COTISATION DE LMSI | 153. SIRAS ASSESSMENT COTISATION DE LMSI | 154. EXCISE TAX TAXE D'ACCISE | 155. VALUE FOR TAX VALEUR POUR TAXE | 156. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 157. LIRE LIGNE | 158. DESCRIPTION DESIGNATION | 159. WEIGHT / PGM POIDS / KG | 160. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 45. CARCIS CONTROL NO. - N° DE CONTRÔLE DU FRET 31 | 161. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 162. VAT CODE N° DE CLASSEMENT 04/02/20xx | 163. VAT CODE N° DE CLASSEMENT 04/02/20xx | 164. QUANTITY QUANTITÉ 04/02/20xx | 165. VAT CODE NMB | 166. VAT CODE CODE TD 0.00000 | 167. VAT CODE NMB 0000 CODE TD 0.00000 | 168. RATE OF DUTY TAUX D'IMPÔT 5.00 | 169. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 170. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 171. CUSTOMS DUTIES DROITS DE DOUANE | 172. CUSTOMS DUTIES DROITS DE DOUANE | 173. SIRAS ASSESSMENT COTISATION DE LMSI | 174. SIRAS ASSESSMENT COTISATION DE LMSI | 175. EXCISE TAX TAXE D'ACCISE | 176. VALUE FOR TAX VALEUR POUR TAXE | 177. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 178. LIRE LIGNE | 179. DESCRIPTION DESIGNATION | 180. WEIGHT / PGM POIDS / KG | 181. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 46. CUSTOMS DUTIES AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION 31 | 182. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 183. VAT CODE N° DE CLASSEMENT 04/02/20xx | 184. VAT CODE N° DE CLASSEMENT 04/02/20xx | 185. QUANTITY QUANTITÉ 04/02/20xx | 186. VAT CODE NMB | 187. VAT CODE CODE TD 0.00000 | 188. VAT CODE NMB 0000 CODE TD 0.00000 | 189. RATE OF DUTY TAUX D'IMPÔT 5.00 | 190. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 191. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 192. CUSTOMS DUTIES DROITS DE DOUANE | 193. CUSTOMS DUTIES DROITS DE DOUANE | 194. SIRAS ASSESSMENT COTISATION DE LMSI | 195. SIRAS ASSESSMENT COTISATION DE LMSI | 196. EXCISE TAX TAXE D'ACCISE | 197. VALUE FOR TAX VALEUR POUR TAXE | 198. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 199. LIRE LIGNE | 200. DESCRIPTION DESIGNATION | 201. WEIGHT / PGM POIDS / KG | 202. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 47. CUSTOMS DUTIES DROITS DE DOUANE 31 | 203. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 204. VAT CODE N° DE CLASSEMENT 04/02/20xx | 205. VAT CODE N° DE CLASSEMENT 04/02/20xx | 206. QUANTITY QUANTITÉ 04/02/20xx | 207. VAT CODE NMB | 208. VAT CODE CODE TD 0.00000 | 209. VAT CODE NMB 0000 CODE TD 0.00000 | 210. RATE OF DUTY TAUX D'IMPÔT 5.00 | 211. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 212. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 213. CUSTOMS DUTIES DROITS DE DOUANE | 214. CUSTOMS DUTIES DROITS DE DOUANE | 215. SIRAS ASSESSMENT COTISATION DE LMSI | 216. SIRAS ASSESSMENT COTISATION DE LMSI | 217. EXCISE TAX TAXE D'ACCISE | 218. VALUE FOR TAX VALEUR POUR TAXE | 219. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 220. LIRE LIGNE | 221. DESCRIPTION DESIGNATION | 222. WEIGHT / PGM POIDS / KG | 223. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 48. CARCIS CONTROL NO. - N° DE CONTRÔLE DU FRET 31 | 224. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 225. VAT CODE N° DE CLASSEMENT 04/02/20xx | 226. VAT CODE N° DE CLASSEMENT 04/02/20xx | 227. QUANTITY QUANTITÉ 04/02/20xx | 228. VAT CODE NMB | 229. VAT CODE CODE TD 0.00000 | 230. VAT CODE NMB 0000 CODE TD 0.00000 | 231. RATE OF DUTY TAUX D'IMPÔT 5.00 | 232. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 233. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 234. CUSTOMS DUTIES DROITS DE DOUANE | 235. CUSTOMS DUTIES DROITS DE DOUANE | 236. SIRAS ASSESSMENT COTISATION DE LMSI | 237. SIRAS ASSESSMENT COTISATION DE LMSI | 238. EXCISE TAX TAXE D'ACCISE | 239. VALUE FOR TAX VALEUR POUR TAXE | 240. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 241. LIRE LIGNE | 242. DESCRIPTION DESIGNATION | 243. WEIGHT / PGM POIDS / KG | 244. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 49. GST TPS 31 | 245. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 246. VAT CODE N° DE CLASSEMENT 04/02/20xx | 247. VAT CODE N° DE CLASSEMENT 04/02/20xx | 248. QUANTITY QUANTITÉ 04/02/20xx | 249. VAT CODE NMB | 250. VAT CODE CODE TD 0.00000 | 251. VAT CODE NMB 0000 CODE TD 0.00000 | 252. RATE OF DUTY TAUX D'IMPÔT 5.00 | 253. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 254. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 255. CUSTOMS DUTIES DROITS DE DOUANE | 256. CUSTOMS DUTIES DROITS DE DOUANE | 257. SIRAS ASSESSMENT COTISATION DE LMSI | 258. SIRAS ASSESSMENT COTISATION DE LMSI | 259. EXCISE TAX TAXE D'ACCISE | 260. VALUE FOR TAX VALEUR POUR TAXE | 261. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 262. LIRE LIGNE | 263. DESCRIPTION DESIGNATION | 264. WEIGHT / PGM POIDS / KG | 265. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 50. PROTECTION PROTECTION 31 | 266. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 267. VAT CODE N° DE CLASSEMENT 04/02/20xx | 268. VAT CODE N° DE CLASSEMENT 04/02/20xx | 269. QUANTITY QUANTITÉ 04/02/20xx | 270. VAT CODE NMB | 271. VAT CODE CODE TD 0.00000 | 272. VAT CODE NMB 0000 CODE TD 0.00000 | 273. RATE OF DUTY TAUX D'IMPÔT 5.00 | 274. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 275. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 276. CUSTOMS DUTIES DROITS DE DOUANE | 277. CUSTOMS DUTIES DROITS DE DOUANE | 278. SIRAS ASSESSMENT COTISATION DE LMSI | 279. SIRAS ASSESSMENT COTISATION DE LMSI | 280. EXCISE TAX TAXE D'ACCISE | 281. VALUE FOR TAX VALEUR POUR TAXE | 282. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 283. LIRE LIGNE | 284. DESCRIPTION DESIGNATION | 285. WEIGHT / PGM POIDS / KG | 286. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 51. DECLARATION - DÉCLARATION D. Smith (613)234-2345 PLEASE PRINT NAME - LETTRE MOUSSEUSE N° OF Customs Broker Ltd. | 287. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 288. VAT CODE N° DE CLASSEMENT 04/02/20xx | 289. VAT CODE N° DE CLASSEMENT 04/02/20xx | 290. QUANTITY QUANTITÉ 04/02/20xx | 291. VAT CODE NMB | 292. VAT CODE CODE TD 0.00000 | 293. VAT CODE NMB 0000 CODE TD 0.00000 | 294. RATE OF DUTY TAUX D'IMPÔT 5.00 | 295. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 296. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 297. CUSTOMS DUTIES DROITS DE DOUANE | 298. CUSTOMS DUTIES DROITS DE DOUANE | 299. SIRAS ASSESSMENT COTISATION DE LMSI | 300. SIRAS ASSESSMENT COTISATION DE LMSI | 301. EXCISE TAX TAXE D'ACCISE | 302. VALUE FOR TAX VALEUR POUR TAXE | 303. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 304. LIRE LIGNE | 305. DESCRIPTION DESIGNATION | 306. WEIGHT / PGM POIDS / KG | 307. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 52. DECLARATION - DÉCLARATION ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | 308. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 309. VAT CODE N° DE CLASSEMENT 04/02/20xx | 310. VAT CODE N° DE CLASSEMENT 04/02/20xx | 311. QUANTITY QUANTITÉ 04/02/20xx | 312. VAT CODE NMB | 313. VAT CODE CODE TD 0.00000 | 314. VAT CODE NMB 0000 CODE TD 0.00000 | 315. RATE OF DUTY TAUX D'IMPÔT 5.00 | 316. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 317. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 318. CUSTOMS DUTIES DROITS DE DOUANE | 319. CUSTOMS DUTIES DROITS DE DOUANE | 320. SIRAS ASSESSMENT COTISATION DE LMSI | 321. SIRAS ASSESSMENT COTISATION DE LMSI | 322. EXCISE TAX TAXE D'ACCISE | 323. VALUE FOR TAX VALEUR POUR TAXE | 324. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 325. LIRE LIGNE | 326. DESCRIPTION DESIGNATION | 327. WEIGHT / PGM POIDS / KG | 328. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 53. DECLARATION - DÉCLARATION YXZ Exporting Company Ltd. UTX 78161 | 329. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 330. VAT CODE N° DE CLASSEMENT 04/02/20xx | 331. VAT CODE N° DE CLASSEMENT 04/02/20xx | 332. QUANTITY QUANTITÉ 04/02/20xx | 333. VAT CODE NMB | 334. VAT CODE CODE TD 0.00000 | 335. VAT CODE NMB 0000 CODE TD 0.00000 | 336. RATE OF DUTY TAUX D'IMPÔT 5.00 | 337. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 338. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 339. CUSTOMS DUTIES DROITS DE DOUANE | 340. CUSTOMS DUTIES DROITS DE DOUANE | 341. SIRAS ASSESSMENT COTISATION DE LMSI | 342. SIRAS ASSESSMENT COTISATION DE LMSI | 343. EXCISE TAX TAXE D'ACCISE | 344. VALUE FOR TAX VALEUR POUR TAXE | 345. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 346. LIRE LIGNE | 347. DESCRIPTION DESIGNATION | 348. WEIGHT / PGM POIDS / KG | 349. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 54. DECLARATION - DÉCLARATION The property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfer./ | 350. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 351. VAT CODE N° DE CLASSEMENT 04/02/20xx | 352. VAT CODE N° DE CLASSEMENT 04/02/20xx | 353. QUANTITY QUANTITÉ 04/02/20xx | 354. VAT CODE NMB | 355. VAT CODE CODE TD 0.00000 | 356. VAT CODE NMB 0000 CODE TD 0.00000 | 357. RATE OF DUTY TAUX D'IMPÔT 5.00 | 358. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 359. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 360. CUSTOMS DUTIES DROITS DE DOUANE | 361. CUSTOMS DUTIES DROITS DE DOUANE | 362. SIRAS ASSESSMENT COTISATION DE LMSI | 363. SIRAS ASSESSMENT COTISATION DE LMSI | 364. EXCISE TAX TAXE D'ACCISE | 365. VALUE FOR TAX VALEUR POUR TAXE | 366. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 367. LIRE LIGNE | 368. DESCRIPTION DESIGNATION | 369. WEIGHT / PGM POIDS / KG | 370. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 55. DECLARATION - DÉCLARATION La propriété des marchandises désignées dans cette déclaration est véritablement cédée par le cédant soussigné au cessionnaire soussigné qui accepte cette cession par les présentes. | 371. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 372. VAT CODE N° DE CLASSEMENT 04/02/20xx | 373. VAT CODE N° DE CLASSEMENT 04/02/20xx | 374. QUANTITY QUANTITÉ 04/02/20xx | 375. VAT CODE NMB | 376. VAT CODE CODE TD 0.00000 | 377. VAT CODE NMB 0000 CODE TD 0.00000 | 378. RATE OF DUTY TAUX D'IMPÔT 5.00 | 379. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 380. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 381. CUSTOMS DUTIES DROITS DE DOUANE | 382. CUSTOMS DUTIES DROITS DE DOUANE | 383. SIRAS ASSESSMENT COTISATION DE LMSI | 384. SIRAS ASSESSMENT COTISATION DE LMSI | 385. EXCISE TAX TAXE D'ACCISE | 386. VALUE FOR TAX VALEUR POUR TAXE | 387. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 388. LIRE LIGNE | 389. DESCRIPTION DESIGNATION | 390. WEIGHT / PGM POIDS / KG | 391. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 56. DECLARATION - DÉCLARATION The property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfer./ | 392. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 393. VAT CODE N° DE CLASSEMENT 04/02/20xx | 394. VAT CODE N° DE CLASSEMENT 04/02/20xx | 395. QUANTITY QUANTITÉ 04/02/20xx | 396. VAT CODE NMB | 397. VAT CODE CODE TD 0.00000 | 398. VAT CODE NMB 0000 CODE TD 0.00000 | 399. RATE OF DUTY TAUX D'IMPÔT 5.00 | 400. RATE OF TAX TAUX D'ACCISE 42.05% TPS | |
| | | | | 401. VALUATION DUTIES VALEUR EN DÉCLARATION 04/02/20xx | 402. CUSTOMS DUTIES DROITS DE DOUANE | 403. CUSTOMS DUTIES DROITS DE DOUANE | 404. SIRAS ASSESSMENT COTISATION DE LMSI | 405. SIRAS ASSESSMENT COTISATION DE LMSI | 406. EXCISE TAX TAXE D'ACCISE | 407. VALUE FOR TAX VALEUR POUR TAXE | 408. VALUE FOR TAX VALEUR POUR TAXE | |
| | | | | 409. LIRE LIGNE | 410. DESCRIPTION DESIGNATION | 411. WEIGHT / PGM POIDS / KG | 412. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE TRANSACTION ANTERIEURE 57. DECLARATION - DÉCLARATION The property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfer./ | 413. SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | |
| | | | | 414. VAT CODE N° DE CLASSEMENT 04/02/20xx | 415. VAT CODE N° DE CLASSEMENT 04/02/20xx | 416. QUANTITY QUANTITÉ 04/02/20xx | 417. VAT CODE NMB | 418. VAT CODE CODE TD 0.00000 | 419. VAT CODE NMB 0000 CODE TD 0.00000 | 420. RATE OF DUTY TAUX D'IMPÔT 5.00 | 421. RATE OF | |

Type 30 – Transfer of ownership within a CBSA office

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

EXAMPLE 15

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

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

EXAMPLE 16

| Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED WHEN COMPLETED PROTÉGÉ LORSQU'IL EST COMPLÉTÉ | |
|--|--|--|--|--|--|---|--|---|--|
| 1. IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. / N° 123456789RM0001 | | 2. TRANSACTION NO. / N° DE TRANSACTION 00000589180643 | | | | Help Aide Restore - Restaurer | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | 3. TYPE 4. OFFICE NO. N° DE BUREAU 30 497 | | 5. CBSI REGISTRATION NO. N° DE TPS UTX | | 6. PAYMENT CODE CODE DE PAYER 10 | | 7. TRADE TERMS TERME DE COMMERCE 8. TOTAL VFM - TOTAL DE LA VO POST OF IMPORTATION BUREAU D'IMPORTATION DEPUIS 2 | |
| 9. SUB ITEM NO. N° D'ARTICLE Sous- en-tête 1 YXX Exporting Company Ltd. UTX 78161 1 | | 10. IDENTIFICATION PAVED/ROUTE ROUTE UTX | | 11. PLACE OF EXPORT LIEU D'EXPORTATION UTX | | 12. TRAFFIC THRU MORE TRAFIC PAR LE TRAVERS 10 | | 13. U.S. PORT OF EXIT BUREAU DE SORTIE DESÉ-2 | |
| 14. DIRECT SHIPMENT DATA DATE D'EXPÉDITION DIRECTE 15. CURRENCY DEVISE CAD | | 16. TIME LIMIT - DELAY DATE LIMITE - DÉLAI 2 Y/A | | 17. FREIGHT - FRET | | 18. RELEASE DATE - DATE DE LA MARAÎCHE 20 RELEASE DATE - DATE DE LA MARAÎCHE | | RESERVED FOR RESERVE L'USAGE DE L'AGENCE | |
| <p>21. LINE 22. DESCRIPTION 23. WEIGHT / HGM 24. IMPORT / FORM PODS / FORM 25. INDEX NO. / INDEX NUMBER - N° 26. SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> <p>27. CLASSIFICATION NO. N° DE CLASSEMENT 28. TARIFF CODE TARIF - CODE 29. QUANTITY QUANTITÉ 30. U.M. UNIT OF MEASURE 31. VES/CONTAINER VES/CONTENUE 32. RATE OF SURCHARGE TAUX D'ACCÉS 33. S.H.T. RATE TAXE T.A. 34. RATE OF TAX TAXE POUR PAYER 35. VALUE FOR TAX VALEUR POUR TAXE</p> <p>36. VALUE FOR DUTY VALEUR EN DOUANE 37. CUSTOMS DUTIES DROITS DE DOUANE 38. SISMA ASSESSMENT COFISATION DE L'MR 39. EXCISE TAX TAXE D'ACCÈS 40. VALUE FOR TAX VALEUR POUR TAXE 41. VALUE FOR TAX VALEUR POUR TAXE</p> <p>42. WEIGHT / HGM PODS / FORM 43. INDEX NO. / INDEX NUMBER - N° 44. DISPOSITION - TRANSACTION NUMBER DISPOSITION - NOMBRE DE TRANSACTION 45. SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> <p>46. TARIFF CODE TARIF - CODE 47. QUANTITY QUANTITÉ 48. U.M. UNIT OF MEASURE 49. INDEX NO. / INDEX NUMBER - N° 50. RATE OF SURCHARGE TAUX D'ACCÉS 51. S.H.T. RATE TAXE T.A. 52. RATE OF TAX TAXE POUR PAYER 53. VALUE FOR TAX VALEUR POUR CHARGE</p> <p>54. VALUE FOR DUTY VALEUR EN DOUANE 55. CUSTOMS DUTIES DROITS DE DOUANE 56. SISMA ASSESSMENT COFISATION DE L'MR 57. EXCISE TAX TAXE D'ACCÈS 58. VALUE FOR TAX VALEUR POUR TAXE 59. VALUE FOR TAX VALEUR POUR TAXE</p> <p>60. DECLARATION - DÉCLARATION I, <u>D. Smith (613) 234-2345</u> PLEASE PRINT NAME - LETTRES MAJEURES S.V.P. OF <u>Customs Broker Ltd.</u> IMPORTER/AGENT - IMPORTATEUR / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.</p> <p>Date Signature of transferor or attorney/Signature du cédant ou du procureur Signature of transferee or attorney/Signature du cessionnaire ou du procureur</p> <p>21. LINE 22. DESCRIPTION 23. WEIGHT / HGM 24. IMPORT / FORM PODS / FORM 25. INDEX NO. / INDEX NUMBER - N° 26. SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> <p>27. CLASSIFICATION NO. N° DE CLASSEMENT 28. TARIFF CODE TARIF - CODE 29. QUANTITY QUANTITÉ 30. U.M. UNIT OF MEASURE 31. VES/CONTAINER VES/CONTENUE 32. RATE OF SURCHARGE TAUX D'ACCÈS 33. S.H.T. RATE TAXE T.A. 34. RATE OF TAX TAXE POUR PAYER 35. VALUE FOR TAX VALEUR POUR CHARGE</p> <p>36. VALUE FOR DUTY VALEUR EN DOUANE 37. CUSTOMS DUTIES DROITS DE DOUANE 38. SISMA ASSESSMENT COFISATION DE L'MR 39. EXCISE TAX TAXE D'ACCÈS 40. VALUE FOR TAX VALEUR POUR TAXE 41. VALUE FOR TAX VALEUR POUR TAXE</p> <p>42. WEIGHT / HGM PODS / FORM 43. INDEX NO. / INDEX NUMBER - N° 44. DISPOSITION - TRANSACTION NUMBER DISPOSITION - NOMBRE DE TRANSACTION 45. SPECIAL AUTHORITY AUTORISATION SPÉCIALE</p> <p>46. TARIFF CODE TARIF - CODE 47. QUANTITY QUANTITÉ 48. U.M. UNIT OF MEASURE 49. INDEX NO. / INDEX NUMBER - N° 50. RATE OF SURCHARGE TAUX D'ACCÈS 51. S.H.T. RATE TAXE T.A. 52. RATE OF TAX TAXE POUR PAYER 53. VALUE FOR TAX VALEUR POUR CHARGE</p> <p>54. DECLARATION - DÉCLARATION I, <u>D. Smith (613) 234-2345</u> PLEASE PRINT NAME - LETTRES MAJEURES S.V.P. OF <u>Customs Broker Ltd.</u> IMPORTER/AGENT - IMPORTATEUR / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.</p> <p>Date Signature</p> <p>B3-3 (04)</p> <p>43. DISPOSITION - DÉPÔT 44. WAREHOUSE NO. / N° D'ENTREPÔT 23</p> <p>45. CARDO CONTROL NO. / N° DE CONTRÔLE DU FRET</p> <p>46. CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION</p> <p>47. CUSTOMS DUTIES DROITS DE DOUANE</p> <p>48. AGREEMENT ACCORDATION</p> <p>49. EXCISE TAX TAXE D'ACCÈS</p> <p>50. GST TPS</p> <p>51. TOTAL</p> | | | | | | | | | |

Canada

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

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

EXAMPLE 17

| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | | | | | | | | | | | | |
|---|--|--|--|---|--|---|--|---|--|--|--|--|--|--|--|--|--|------------------------|--|---|--|
| | | | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉE QUAND FINI | | | | | | | | | |
| 1. IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. - N° 123456789RM0001 | | 2. TRANSACTION NO. - N° DE TRANSACTION 00000589180643 | | Help | | Aide | | Restore - Restaure | | | | | | | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 3. TYPE 30 497 | | 4. OFFICE NO. N° DE BUREAU UTX | | 5. GST REGISTRATION NO. N° DE TPS UTX | | 6. PAYMENT CODE CODE DE PAYER CAD 23 K | | 7. MODE TYPE DE TRANS. 10 | | 8. POST OF DEST. CODE DE DEST. 19. FREIGHT - FREIT | | | | | | | |
| 9. DBB N° DE SERIAL EN-TÊTE | | 11. VENDOR NAME - NOM DU VENDEUR NO. - N° YXZ Exporting Company Ltd. UTX 78161 1 | | 12. COUNTRY OF ORIGIN PAYS D'ORIGINE | | 13. PLAZO DE EXPORT. HEURE D'EXPORTATION UTX | | 14. TARIFF TREATMENT TRAITÉ TARIFAIRES 10 | | 15. U.S. PORT OF DEST. CODE DE SORTIE DES U.S. | | 16. RESERVED FOR CICA RESERVE À L'USINE DE LA CADENCE | | | | | | | | | |
| 17. DIRECT SHIPMENT DATE D'EXPÉDITION DIRECTE 18. DATE OF DOCUMENT DATE DU DOCUMENT 19. TIME LIMIT - DELA 20. RELEASE DATE - DATE DE LA MARQUE VÉE | | 17. C.R.C. CODE GENÈVE CAD | | 18. TIME LIMIT - DELA 23 K | | 19. FREIGHT - FREIT | | 20. RELEASE DATE - DATE DE LA MARQUE VÉE | | | | | | | | | | | | | |
| 21. LINE LIGNE 1 5 ctms no. 1-5 / 5 boîtes no. 1-5 | | | | | | | | | | | | 22. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 23. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 24. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 25. LINE LIGNE 1 | | 26. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | |
| 27. CLASSIFICATION NO. N° DE CLASSEMENT 8511000000 | | 28. UNIT CODE UNITÉ 1000.000 | | 29. QUANTITY QUANTITÉ NBM | | 30. U - M UTX | | 31. WCO CODE CODE UN 13 | | 32. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 33. RATE OF GST TAUX T.A. 5.00 | | 34. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 35. VALUE FOR DUTY VALEUR EN DOUCHE 10000.00 | | 36. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 37. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 38. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 39. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 40. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 41. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 42. GST TPS | | | | | | | |
| First transfer of these goods / Premier transfert de ces marchandises | | | | | | | | | | | | Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | |
| 43. LINE LIGNE 1 | | 44. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 45. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 46. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 47. LINE LIGNE 1 | | 48. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 49. CLASSIFICATION NO. N° DE CLASSEMENT | | 50. UNIT CODE UNITÉ 1000.000 | | 51. QUANTITY QUANTITÉ NBM | | 52. U - M UTX | | 53. WCO CODE CODE UN 13 | | 54. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 55. RATE OF GST TAUX T.A. 14866.99 | | 56. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 57. VALUE FOR DUTY VALEUR EN DOUCHE | | 58. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 59. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 60. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 61. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 62. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 63. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 64. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 65. LINE LIGNE 1 | | 66. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 67. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 68. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 69. LINE LIGNE 1 | | 70. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 71. CLASSIFICATION NO. N° DE CLASSEMENT | | 72. UNIT CODE UNITÉ 1000.000 | | 73. QUANTITY QUANTITÉ NBM | | 74. U - M UTX | | 75. WCO CODE CODE UN 13 | | 76. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 77. RATE OF GST TAUX T.A. 14866.99 | | 78. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 79. VALUE FOR DUTY VALEUR EN DOUCHE | | 80. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 81. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 82. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 83. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 84. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 85. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 86. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 87. LINE LIGNE 1 | | 88. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 89. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 90. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 91. LINE LIGNE 1 | | 92. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 93. CLASSIFICATION NO. N° DE CLASSEMENT | | 94. UNIT CODE UNITÉ 1000.000 | | 95. QUANTITY QUANTITÉ NBM | | 96. U - M UTX | | 97. WCO CODE CODE UN 13 | | 98. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 99. RATE OF GST TAUX T.A. 14866.99 | | 100. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 101. VALUE FOR DUTY VALEUR EN DOUCHE | | 102. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 103. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 104. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 105. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 106. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 107. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 108. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 109. LINE LIGNE 1 | | 110. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 111. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 112. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 113. LINE LIGNE 1 | | 114. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 115. CLASSIFICATION NO. N° DE CLASSEMENT | | 116. UNIT CODE UNITÉ 1000.000 | | 117. QUANTITY QUANTITÉ NBM | | 118. U - M UTX | | 119. WCO CODE CODE UN 13 | | 120. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 121. RATE OF GST TAUX T.A. 14866.99 | | 122. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 123. VALUE FOR DUTY VALEUR EN DOUCHE | | 124. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 125. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 126. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 127. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 128. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 129. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 130. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 131. LINE LIGNE 1 | | 132. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 133. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 134. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 135. LINE LIGNE 1 | | 136. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 137. CLASSIFICATION NO. N° DE CLASSEMENT | | 138. UNIT CODE UNITÉ 1000.000 | | 139. QUANTITY QUANTITÉ NBM | | 140. U - M UTX | | 141. WCO CODE CODE UN 13 | | 142. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 143. RATE OF GST TAUX T.A. 14866.99 | | 144. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 145. VALUE FOR DUTY VALEUR EN DOUCHE | | 146. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 147. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 148. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 149. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 150. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 151. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 152. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 153. LINE LIGNE 1 | | 154. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 155. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 156. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 157. LINE LIGNE 1 | | 158. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 159. CLASSIFICATION NO. N° DE CLASSEMENT | | 160. UNIT CODE UNITÉ 1000.000 | | 161. QUANTITY QUANTITÉ NBM | | 162. U - M UTX | | 163. WCO CODE CODE UN 13 | | 164. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 165. RATE OF GST TAUX T.A. 14866.99 | | 166. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 167. VALUE FOR DUTY VALEUR EN DOUCHE | | 168. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 169. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 170. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 171. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 172. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 173. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 174. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 175. LINE LIGNE 1 | | 176. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 177. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 178. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 179. LINE LIGNE 1 | | 180. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 181. CLASSIFICATION NO. N° DE CLASSEMENT | | 182. UNIT CODE UNITÉ 1000.000 | | 183. QUANTITY QUANTITÉ NBM | | 184. U - M UTX | | 185. WCO CODE CODE UN 13 | | 186. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 187. RATE OF GST TAUX T.A. 14866.99 | | 188. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 189. VALUE FOR DUTY VALEUR EN DOUCHE | | 190. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 191. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 192. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 193. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 194. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 195. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 196. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 197. LINE LIGNE 1 | | 198. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 199. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 200. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 201. LINE LIGNE 1 | | 202. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 203. CLASSIFICATION NO. N° DE CLASSEMENT | | 204. UNIT CODE UNITÉ 1000.000 | | 205. QUANTITY QUANTITÉ NBM | | 206. U - M UTX | | 207. WCO CODE CODE UN 13 | | 208. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 209. RATE OF GST TAUX T.A. 14866.99 | | 210. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 211. VALUE FOR DUTY VALEUR EN DOUCHE | | 212. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 213. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 214. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 215. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 216. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 217. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 218. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 219. LINE LIGNE 1 | | 220. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 221. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 222. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 223. LINE LIGNE 1 | | 224. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 225. CLASSIFICATION NO. N° DE CLASSEMENT | | 226. UNIT CODE UNITÉ 1000.000 | | 227. QUANTITY QUANTITÉ NBM | | 228. U - M UTX | | 229. WCO CODE CODE UN 13 | | 230. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 231. RATE OF GST TAUX T.A. 14866.99 | | 232. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 233. VALUE FOR DUTY VALEUR EN DOUCHE | | 234. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 235. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 236. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 237. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 238. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 239. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 240. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 241. LINE LIGNE 1 | | 242. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 243. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 244. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 245. LINE LIGNE 1 | | 246. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 247. CLASSIFICATION NO. N° DE CLASSEMENT | | 248. UNIT CODE UNITÉ 1000.000 | | 249. QUANTITY QUANTITÉ NBM | | 250. U - M UTX | | 251. WCO CODE CODE UN 13 | | 252. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 253. RATE OF GST TAUX T.A. 14866.99 | | 254. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 255. VALUE FOR DUTY VALEUR EN DOUCHE | | 256. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 257. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 258. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 259. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 260. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 261. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 262. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 263. LINE LIGNE 1 | | 264. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 265. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 266. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 267. LINE LIGNE 1 | | 268. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 269. CLASSIFICATION NO. N° DE CLASSEMENT | | 270. UNIT CODE UNITÉ 1000.000 | | 271. QUANTITY QUANTITÉ NBM | | 272. U - M UTX | | 273. WCO CODE CODE UN 13 | | 274. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 275. RATE OF GST TAUX T.A. 14866.99 | | 276. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 277. VALUE FOR DUTY VALEUR EN DOUCHE | | 278. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 279. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 280. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 281. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 282. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 283. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 284. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 285. LINE LIGNE 1 | | 286. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 287. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 288. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 289. LINE LIGNE 1 | | 290. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 291. CLASSIFICATION NO. N° DE CLASSEMENT | | 292. UNIT CODE UNITÉ 1000.000 | | 293. QUANTITY QUANTITÉ NBM | | 294. U - M UTX | | 295. WCO CODE CODE UN 13 | | 296. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 297. RATE OF GST TAUX T.A. 14866.99 | | 298. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 299. VALUE FOR DUTY VALEUR EN DOUCHE | | 300. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 301. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 302. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 303. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 304. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 305. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 306. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 307. LINE LIGNE 1 | | 308. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 309. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 310. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 311. LINE LIGNE 1 | | 312. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 313. CLASSIFICATION NO. N° DE CLASSEMENT | | 314. UNIT CODE UNITÉ 1000.000 | | 315. QUANTITY QUANTITÉ NBM | | 316. U - M UTX | | 317. WCO CODE CODE UN 13 | | 318. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 319. RATE OF GST TAUX T.A. 14866.99 | | 320. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 321. VALUE FOR DUTY VALEUR EN DOUCHE | | 322. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 323. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 324. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 325. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 326. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 327. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 328. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 329. LINE LIGNE 1 | | 330. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 331. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 332. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 333. LINE LIGNE 1 | | 334. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 335. CLASSIFICATION NO. N° DE CLASSEMENT | | 336. UNIT CODE UNITÉ 1000.000 | | 337. QUANTITY QUANTITÉ NBM | | 338. U - M UTX | | 339. WCO CODE CODE UN 13 | | 340. RATE OF EXCHANGE TAUX DE TAUX DE TAUX 0.00000 | | 341. RATE OF GST TAUX T.A. 14866.99 | | 342. RATE OF TPS TAUX TPS 10,000.00 | | | | | | | |
| 343. VALUE FOR DUTY VALEUR EN DOUCHE | | 344. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 345. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 346. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 347. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 348. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 349. DISCUSSIONS DUTÉS DROITS DE DOUANE | | 350. GST TPS | | | | | | | |
| Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | | | | Forwarded to office - TRURO 022 / Transmis au bureau TRURO 022 | | DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | |
| 351. LINE LIGNE 1 | | 352. DESCRIPTION DÉCRIT/DESCRIPTION DISCUSSIONS DUTÉS DROITS DE DOUANE | | 353. WEIGHT / HGM POIDS/HGM DISCUSSIONS DUTÉS DROITS DE DOUANE | | 354. PREVIOUS TRANSACTION TRANSACTION ANTERIEURE 12212000010002 | | 355. LINE LIGNE 1 | | 356. SPECIAL AUTHORITY AUTORISATION SPÉCIALE DISCUSSIONS DUTÉS DROITS DE DOUANE | | | | | | | | | | | |
| 357. CLASSIFICATION NO. N° DE CLASSEMENT | | 358. UNIT CODE UNITÉ 1000. | | | | | | | | | | | | | | | | | | | |

Type 30 – Transfer of goods to another CBSA office

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

EXAMPLE 18

| Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | |
|---|--|---|--|--|--|--|--|---|--|
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | 2 TRANSACTION NO. / N° DE TRANSACTION 123456789RM0001 00000589180643 | | | | | | Help Aide Restore - Restaurer | |
| 3 SITE NO. N° DE SITE SOUS-ENTITE | | 4 OFFICE NO. N° DE BUREAU 30 497 | | | | | | 5 GST REGISTRATION NO. N° D'INSCRIPTION POUR LE TIRÉ A TAXE UTX | |
| 6 VENDOR NAME / NOM DU VÉNDEUR NO. / N° YXX Exporting Company Ltd. UTX 78161 | | 7 PAYMENT TERM / DATE DE PAYER 10 5309 | | | | | | 8 PORT OF UNLOADING / PORT D'ARRIVÉE 10 5309 | |
| 9 TOTAL VPD - TOTAL DE LA V.D. 10 RELEASE DATE - DATE DE LA MINERVE | | | | | | | | | |
| | | | | | | | | RESERVED FOR CUSTOMS USE RESERVÉ À L'USAGE DES DÉPARTEMENTS | |
| 11 LINE ITEM DESCRIPTION / DÉCRITION DE LA LIGNE 1 5 ctas no. 1-5 / 5 boîtes no. 1-5 | | 12 WEIGHT / Poids / KG 1000.000 | | | | | | 13 TRANSACTION NUMBER / NUMÉRO DE TRANSACTION 11221000010024 | |
| 14 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000 | | 15 TARIFF CODE / TARIF 1000.000 | | | | | | 16 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1 10,000.00 | |
| 17 VALUE FOR DUTY / VALEUR POUR TAXE 10000.000 | | 18 CUSTOMS DUTIES / DROITS DE DOUANE 13 | | | | | | 19 RELEASE DATE / DATE DE LIBÉRATION 5.00 | |
| 20 DESCRIPTION / DÉCRITION DE LA LIGNE First transfer of these goods / Premier transfert de ces marchandises Move to warehouse no. 19 / Transférer à l'entrepôt no. 19 | | | | | | | | | |
| 21 LINE ITEM DESCRIPTION / DÉCRITION DE LA LIGNE Forwarded to office no. 809 (Vancouver) / Transmis au bureau no. 809 (Vancouver) | | | | | | | | | |
| 22 CLASSIFICATION NO. N° DE CLASSEMENT | | 23 WEIGHT / Poids / KG 000.000 | | | | | | 24 TRANSACTION NUMBER / NUMÉRO DE TRANSACTION 11221000010024 | |
| 25 VALUE FOR DUTY / VALEUR POUR TAXE 000.000 | | 26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1 0.00 | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 CUSTOMS DUTIES / DROITS DE DOUANE 000.000 | | | | | | 29 RELEASE DATE / DATE DE LIBÉRATION 0.00 | |
| 30 VALUE FOR DUTY / VALEUR POUR TAXE 000.000 | | 31 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1 0.00 | | | | | | | |
| 32 LINE ITEM DESCRIPTION / DÉCRITION DE LA LIGNE The property in the above goods is hereby transferred bona fide by the undersigned transferee to the undersigned transferee who hereby accepts such transfer/ | | | | | | | | | |
| 33 LINE ITEM DESCRIPTION / DÉCRITION DE LA LIGNE La propriété des marchandises désignées dans cette déclaration est véritablement cédée par le cédant soussigné au cessionnaire soussigné qui accepte cette cession par les présentes. | | | | | | | | | |
| 34 LINE ITEM DESCRIPTION / DÉCRITION DE LA LIGNE Date | | 35 SIGNATURE OF TRANSFEREE OR ATTORNEY/ Signature of transferee or attorney/ | | | | | | 36 SIGNATURE OF CESSIONNAIRE OU DU PROCUREUR Signature du cessionnaire ou du procureur | |
| 37 DECLARATION / DÉCLARATION I, D. Smith (613)234-2345 FAX: (613) 234-2345 DATE: Jan. 3, 20xx SIGNATURE:  | | 38 DEPOSIT - DÉPÔT 43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. / N° D'ENTREPÔT 23 | | | | | | 39 CUSTOMS ASSESSMENT / DROITS DE DOUANE 45 ASSESSMENT / DÉTERMINATION DE LA T.A. 46 EXISTING TIME TAXE 47 VALUATION DATE / DATE D'ÉVALUATION 48 CARGO CONTROL NO. / N° DE CONTRÔLE DU FRETT | |
| 40 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR À L'IMPORTATION B3-3 (04) | | | | | | | | 49 TOTAL 51 TOTAL | |
| Canada | | | | | | | | | |

Type 30 – Transfer of ownership and goods to another CBSA office

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

APPENDIX D**FORM B3B, CANADA CUSTOMS CARGO CONTROL CONTINUATION SHEET****Form B3B Coding Instructions**

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

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

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

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

| | | |
|--|---|---------------|
|  Canada Border Services Agency Agence des services frontaliers du Canada | PROTECTED (when completed) B PROTÉGÉ (une fois rempli) | |
| CANADA CUSTOMS CARGO CONTROL CONTINUATION SHEET DOUANES DU CANADA – FEUILLE SUPPLÉMENTAIRE DE CONTRÔLE DU FRET | | |
| Cargo control No. - N° de contrôle du fret | | |
| 1 | 26 | |
| 2 | 27 | |
| 3 | 28 | |
| 4 | 29 | |
| 5 | 30 | |
| 6 | 31 | |
| 7 | 32 | |
| 8 | 33 | |
| 9 | 34 | |
| 10 | 35 | |
| 11 | 36 | |
| 12 | 37 | |
| 13 | 38 | |
| 14 | 39 | |
| 15 | 40 | |
| 16 | 41 | |
| 17 | 42 | |
| 18 | 43 | |
| 19 | 44 | |
| 20 | 45 | |
| 21 | 46 | |
| 22 | 47 | |
| 23 | 48 | |
| 24 | 49 | |
| 25 | 50 | |
| <small>B3B (07) Printed in Canada - Imprimé au Canada</small> | | Canada |

APPENDIX E**METRIC CONVERSION**

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

APPENDIX F**CHECK DIGIT CALCULATION FOR TRANSACTION NUMBERS**

A transaction number consists of three elements:

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

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

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

The Modulo 10 calculation is as follows:

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

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

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

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

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

- (d) sum all of the results calculated above;

- (e) divide the sum by 10, giving a quotient and a remainder;

- (f) the remainder becomes the check digit and the 14th digit of the transaction number.

ILLUSTRATION

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

| ACCOUNT SECURITY NUMBER | | | | | SEQUENTIAL NUMBER | | | | | | | | | CHECK DIGIT |
|-------------------------|----------------------------------|------------|------------|------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| A | 1 | 2 | 3 | 4 | 5 | 0 | 0 | 0 | 0 | 6 | 7 | 8 | 9 | 7 |
| B | $\times 1$ | $\times 2$ | $\times 1$ | $\times 2$ | $\times 1$ | $\times 2$ | $\times 1$ | $\times 2$ | $\times 1$ | $\times 2$ | $\times 1$ | $\times 2$ | $\times 1$ | |
| C | 1 | 4 | 3 | 8 | 5 | 0 | 0 | 0 | 0 | 1 | 2 | 7 | 1 | 9 |
| D | 1 | + 4 | + 3 | + 8 | + 5 | + 0 | + 0 | + 0 | + 0 | + 3 | + 7 | + 7 | + 9 | |
| E | The sum of row D = | | | | | 47 | | | | | | | | |
| F | The sum of row D divided by 10 = | | | | | 4.7 | | | | | | | | |

APPENDIX G

DETAILED CODING STATEMENTS

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

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

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|---|--|---|--|--|--|---|--|---|--|--|---|---|--|---|--|--|------------------------------|--|
|  Canada Border Services Agency | Agence des services frontaliers du Canada | CANADA CUSTOMS — DETAILED CODING STATEMENT DUANES CANADA — RELEVÉ DÉTAILLÉ DE CODAGE | | | | | | | | | | <small>PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)</small> | | | | | | | | | | |
| SEND TO - ENVOYER À Customs Broker Ltd. | | | | | | | | | | | | | NOTIFICATION TYPE - GENRE DE NOTIFICATION | | | | | | | | | |
| I IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | | | | | | | | | | | | <input type="checkbox"/> ACCEPTED AS PRESENTED ACCEPTÉ SELON PRÉSENTÉ | | <input type="checkbox"/> ACCEPTED WITH ADJUSTED TOTAL ACCEPTÉ AVEC LE TOTAL AJUSTÉ | | <input checked="" type="checkbox"/> REJECTED REJETÉ | | | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | | | | | | | | | | NO. - N° 123456789RM0001 | | | | | | | | | |
| 2 TRANSACTION NO. - N° DE TRANSACTION 00000-520778014 | | | | | | | | | | | | | | | | | | | | | | |
| 3 TYPE OF OFFICE NO. TYPE DE BUREAU C 497 | | | | | | | | | | | | | 5 GST REGISTRATION NO. N° DE TPS | | 6 PAYMENT CODE CODE DE PAYER | | 7 MODE OF TRANSPORT MÉTHODE DE TRANSPORT | | 8 PORT OF DESTINATION PORT DE DESTIN. | | PAGE NO. - N° DE PAGE | |
| 10 SUB HLR NO. N° DE DOSSIER EN-TÊTE | | 11 VENDOR NAME - NOM DU VENDEUR | | NO. - N° | | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE | | 13 PLACE OF EXPORT LIEU D'EXPORTATION | | 14 TARIFF TREATMENT TRAITÉMENT TARIFAIRES | | 15 U.S. PORT OF EXIT BUREAU DE SORTIE | | STATEMENT DATE - DATE DU RELEVE | | | | | | | | |
| 1 YXZ Exporting Company UTX 78161 | | UTX | | UTX | | 10 | | 5309 | | 20XX-01-03 | | | | | | | | | | | | |
| 16 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE | | 17 CRCY CODE REVISE CODE REVISE | | 18 TIME LIMIT - DELAI | | 19 FREIGHT - FRET | | 20 EXCHANGE RATE - TAUX DE CHANGE | | | | | | | | | | | | | | |
| 01 | | 01 | | USD | | 100 | | 1.15 | | | | | | | | | | | | | | |
| 21 LINE LIGNE | | 22 DESCRIPTION DÉSIGNATION | | 23 WEIGHT IN POUNDS POIDS EN KILOGRAMMES | | 24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE | | 25 LINE LIGNE | | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 TARIFF CODE TARIFAIRES | | 29 QUANTITY QUANTITÉ | | 30 U - M | | 31 VFD CODE CODE VOL | | 32 SIMA CODE CODE VOL | | 33 RATE OF CUSTOMS DUTY TAUX DE DUTÉ TAUX DE DUEANE | | 34 E.T. RATE TAUX TA | | 35 RATE OF GST TAUX TA TPS | | 36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE | | | | |
| 37 VALUE FOR DUTY VALEUR EN DOUANE | | 38 CUSTOMS DUTIES DROITS DE DOUANE | | 39 SIMA ASSESSMENT COTISATION DE LMSI | | 40 EXCISE TAX TAXE D'ACCISE | | 41 VALUE FOR TAX VALEUR POUR TAXE | | 42 GST TPS | | | | | | | | | | | | |
| 1 | | 100 | | | | | | | | | | | | | | | | | | | | |
| 8510.20.10.10 | | 1000 | | NMB | | 13 | | 6 | | 5 | | 8695.00 | | | | | | | | | | |
| 10000.00 | | 600.00 | | | | | | | | | | 10600.00 | | 530.00 | | | | | | | | |
| 2 | | 100 | | NMB | | 13 | | 6.5 | | 5 | | 850.00 | | | | | | | | | | |
| 9105.21.10.00 | | 65.00 | | | | | | | | | | 1065.00 | | 53.25 | | | | | | | | |
| Total VFD / Total de la VD: 11000.00 | | | | | | | | SIMA assess / Cotis. LMSI | | | | | | | | 0.00 | | | | | | |
| Deposit / Dépôt | | | | | | | | Duty / Droit | | | | | | | | 665.00 | | | | | | |
| Warehouse No. / no. d'entrepôt | | | | | | | | GST / TPS | | | | | | | | 583.25 | | | | | | |
| Total Input / Total introduit : 1238.25 | | | | | | | | | | | | | Total: | | | | | | 1248.25 | | | |
| Messages | | | | | | | | | | | | | | | | | | | | | | |
| 1063 - Total amount input as 1230.25 is calculated as 1248.25 1063 - Montant total introduit de 1238.25 devrait être 1248.25 | | | | | | | | | | | | | | | | | | | | | | |

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

| Canada Border Services Agency | | Agence des services frontaliers du Canada | | CANADA CUSTOMS — DETAILED CODING STATEMENT DOUANES CANADA — RELEVÉ DÉTAILLÉ DE CODAGE | | | | | | | | | | PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) | | | |
|--|--|---|--|--|--|---|--|--|--|--|--|--|--|---|--|--|--|
| SEND TO - ENVOYER A Customs Broker Ltd. | | | | NOTIFICATION TYPE - GENRE DE NOTIFICATION | | | | | | | | | | <input type="checkbox"/> REJECTED REJETÉ | | | |
| 1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR | | NO. - N° 123456789RM0001 | | <input type="checkbox"/> ACCEPTED AS PRESENTED ACCEPTÉ SELON PRÉSENTE | | | | | <input checked="" type="checkbox"/> ACCEPTED WITH ADJUSTED TOTAL ACCEPTÉ AVEC LE TOTAL AJUSTÉ | | | | | <input type="checkbox"/> | | | |
| ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | | | 2 TRANSACTION NO. - N° DE TRANSACTION 00000-520778014 | | | | | | | | | | | | | |
| 10 SUB-HDR NO. N° DE SUITE EN-TÊTE | | 11 VENDOR NAME - NOM DU VENDEUR XY2 Exporting Company | | NO. - N° UTX 78161 | | 12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX | | 13 PLACE OF EXPORT LIEU D'EXPORTATION UTX | | 14 TARIFF TREATMENT TRÉMISE TARIFAIRES 10 | | 15 PORT OF TRANSPORT CODE DE DÉBARQUAGE 5309 | | 16 EXT BUREAU DE SORTIE DES E.U. 20XX-01-03 | | STATEMENT DATE - DATE DU RELEVÉ | |
| 1 | | | | | | | | | | | | | | | | | |
| 17 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 01 | | 18 TIME LIMIT - DELAI 19 FREIGHT - FRET 100 | | 17 CURRENCY CODE DEVISE USD | | 18 TIME LIMIT - DELAI 1.15 | | 19 FREIGHT - FRET 1.15 | | EXCHANGE RATE - TAUX DE CHANGE | | | | | | | |
| 21 UNE LIGNE | | 22 DESCRIPTION DESIGNATION | | 23 WEIGHT IN PODS EN KILOGRAMMES | | 24 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE NUMBER NUMÉRO | | 25 LINE ITEM NUMBER N° D'ITEM | | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | | 28 TARIFF CODE TARIFAIRES 8510.20.10.10 | | 29 QUANTITY QUANTITÉ 1000 | | 30 U-M VID CODE CODE VID NMB | | 31 VID CODE CODE VID 13 | | 32 SIMA CODE CODE SIMA 6 | | 33 RATE OF CUSTOMS DUTY TAUX DE DÉDUCCTION DE DOUCANE 6.5 | | 34 E.T. RATE TAUX T.A. 5 | | 35 RATE OF GST TAX TPS 8695.00 | |
| 36 VALUE FOR DUTY VALEUR EN DOUCANE 10000.00 | | 37 CUSTOMS DUTIES DROITS DE DOUCANE 600.00 | | 38 SIMA ASSESSMENT COTISATION DE LMSI 10600.00 | | 39 GST / TPS 530.00 | | 40 EXCISE TAX TAXE D'AÇOISSE 1065.00 | | 41 VALUE FOR TAX VALEUR POUR TAXE 53.25 | | 42 GST TPS 0.00 | | | | | |
| 43 Total VFD / Total de la VD: 11000.00 | | 44 Duty / Droit 665.00 | | 45 Warehouse No. / no. d'entrepôt GST / TPS | | 46 GST / TPS 583.25 | | 47 | | 48 | | 49 | | 50 | | | |
| 51 Total Input / Total introduit : 1247.25 | | 52 Total: 1248.25 | | 53 | | 54 | | 55 | | 56 | | 57 | | 58 | | | |
| 59 | | 60 | | 61 | | 62 | | 63 | | 64 | | 65 | | 66 | | | |
| 67 | | 68 | | 69 | | 70 | | 71 | | 72 | | 73 | | 74 | | | |

B3-1 (06)
Printed in Canada - Imprimé au Canada

Canada

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

|  Canada Border Services Agency Agence des services frontaliers du Canada | | CANADA CUSTOMS — DETAILED CODING STATEMENT DOUANES CANADA — RELEVE DÉTAILLE DE CODAGE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------------------|--|--|--|---|--|--|--|---|---|--|---|-------------------------------|--|--|------------------|---|---|------------------------------------|-------------------------|---------------------------------|---------------------------------------|---------------------------------------|---|--|---------------------------|---|---------------------------------------|---------------------------------------|--|--------------------------------|--------------------------------------|---------------|----------|--------|
| <input checked="" type="checkbox"/> PROTECTED (WHEN COMPLETED) <small>PROTÉGÉ (LORSQU'IL EST REMPLI)</small> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SEND TO - ENVOYER À Customs Broker Ltd. | | NOTIFICATION TYPE - GENRE DE NOTIFICATION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 IMPORTER NAME AND ADDRESS <small>NOM ET ADRESSE DE L'IMPORTATEUR</small> ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5 | | NO. - N° 123456789RM0001 | | <input checked="" type="checkbox"/> ACCEPTED AS PRESENTED <small>ACCEPTÉ SELON PRÉSENTÉ</small> | | <input type="checkbox"/> ACCEPTED WITH ADJUSTED TOTAL <small>ACCEPTÉ AVEC LE TOTAL AJUSTÉ</small> | | <input type="checkbox"/> REJECTED <small>REJETÉ</small> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 TRANSACTION NO. - N° DE TRANSACTION 00000-520778014 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 SUB-HDR. NO. <small>NO. DE L'ENTRÉE</small> 1 | | 11 VENDOR NAME - NOM DU VENDEUR <small>NO. - N°</small> XYZ Exporting Company UTX 78161 | | 12 COUNTRY OF ORIGIN <small>PAYS D'ORIGINE</small> UTX | | 13 PLACE OF EXPORT <small>LIEU D'EXPORATION</small> UTX | | 14 TARIFF TREATMENT <small>TRAITEMENT TARIFIQUE</small> 10 | | 15 OF EXIT <small>BUREAU DE SORTIE DES É.-U.</small> 5309 | | 16 STATEMENT DATE - DATE DU RELEVE <small>20XX-01-03</small> | | | | | | | | | | | | | | | | | | | | | | | |
| 17 DIRECT SHIPMENT DATE <small>DATE D'EXPÉDITION DIRECTE</small> 01 | | 18 CRYSTAL <small>DEVISE</small> USD | | 19 TIME LIMIT - DELAI <small>100</small> | | 20 FREIGHT - FRET <small>1.15</small> | | 21 EXCHANGE RATE - TAUX DE CHANGE <small>1.15</small> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>21 LINE LIGNE</th> <th>22 DESCRIPTION DÉSIGNATION</th> <th>23 WEIGHT IN KILOGRAMS KILOGRAMMES</th> <th>24 PREVIOUS TRANSACTION TRANSACTION ANTERIEURE NUMBER NUMERO</th> <th>25 LINE LIGNE</th> <th>26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE</th> </tr> </thead> <tbody> <tr> <td>27 CLASSIFICATION NO. N° DE CLASSEMENT</td> <td>28 TARIFF CODE TARIF CODE</td> <td>29 QUANTITY QUANTITÉ</td> <td>30 U - M CODE U-M CODE</td> <td>31 VAT CODE CODE VD CODE TVA</td> <td>32 VAT CODE CODE VD CODE TVA</td> <td>33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE</td> <td>34 E.T. RATE TAUX T.A. TAX TAUX DE TVA</td> <td>35 RATE TAUX T.P.S.</td> <td>36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ</td> </tr> <tr> <td>37 VALUE FOR DUTY VALEUR EN DOUANE</td> <td>38 CUSTOMS DUTIES DROITS DE DOUANE</td> <td>39 SIMA ASSESSMENT COTISATION DE LMSI</td> <td>40 EXCISE TAX TAXE D'ACOISE</td> <td>41 VALUE FOR TAX VALEUR POUR TAXE</td> <td>42 GST TPS</td> </tr> </tbody> </table> | | | | | | | | | | | | 21 LINE LIGNE | 22 DESCRIPTION DÉSIGNATION | 23 WEIGHT IN KILOGRAMS KILOGRAMMES | 24 PREVIOUS TRANSACTION TRANSACTION ANTERIEURE NUMBER NUMERO | 25 LINE LIGNE | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | 27 CLASSIFICATION NO. N° DE CLASSEMENT | 28 TARIFF CODE TARIF CODE | 29 QUANTITY QUANTITÉ | 30 U - M CODE U-M CODE | 31 VAT CODE CODE VD CODE TVA | 32 VAT CODE CODE VD CODE TVA | 33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE | 34 E.T. RATE TAUX T.A. TAX TAUX DE TVA | 35 RATE TAUX T.P.S. | 36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ | 37 VALUE FOR DUTY VALEUR EN DOUANE | 38 CUSTOMS DUTIES DROITS DE DOUANE | 39 SIMA ASSESSMENT COTISATION DE LMSI | 40 EXCISE TAX TAXE D'ACOISE | 41 VALUE FOR TAX VALEUR POUR TAXE | 42 GST TPS | | |
| 21 LINE LIGNE | 22 DESCRIPTION DÉSIGNATION | 23 WEIGHT IN KILOGRAMS KILOGRAMMES | 24 PREVIOUS TRANSACTION TRANSACTION ANTERIEURE NUMBER NUMERO | 25 LINE LIGNE | 26 SPECIAL AUTHORITY AUTORISATION SPÉCIALE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 CLASSIFICATION NO. N° DE CLASSEMENT | 28 TARIFF CODE TARIF CODE | 29 QUANTITY QUANTITÉ | 30 U - M CODE U-M CODE | 31 VAT CODE CODE VD CODE TVA | 32 VAT CODE CODE VD CODE TVA | 33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE | 34 E.T. RATE TAUX T.A. TAX TAUX DE TVA | 35 RATE TAUX T.P.S. | 36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 VALUE FOR DUTY VALEUR EN DOUANE | 38 CUSTOMS DUTIES DROITS DE DOUANE | 39 SIMA ASSESSMENT COTISATION DE LMSI | 40 EXCISE TAX TAXE D'ACOISE | 41 VALUE FOR TAX VALEUR POUR TAXE | 42 GST TPS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>1</td> <td>22</td> <td>23</td> <td>24</td> <td>25</td> <td>26</td> </tr> <tr> <td></td> <td></td> <td>100</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8510.20.10.10</td> <td></td> <td>1000</td> <td>NMB 13</td> <td>6</td> <td>5 8695.00</td> </tr> <tr> <td>10000.00</td> <td>600.00</td> <td></td> <td></td> <td>10600.00</td> <td>530.00</td> </tr> </table> | | | | | | | | | | | | 1 | 22 | 23 | 24 | 25 | 26 | | | 100 | | | | 8510.20.10.10 | | 1000 | NMB 13 | 6 | 5 8695.00 | 10000.00 | 600.00 | | | 10600.00 | 530.00 |
| 1 | 22 | 23 | 24 | 25 | 26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 100 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8510.20.10.10 | | 1000 | NMB 13 | 6 | 5 8695.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10000.00 | 600.00 | | | 10600.00 | 530.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>2</td> <td>22</td> <td>23</td> <td>24</td> <td>25</td> <td>26</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>9105.21.10.00</td> <td></td> <td>100</td> <td>NMB 13</td> <td>6.5</td> <td>5 850.00</td> </tr> <tr> <td>1000.00</td> <td>65.00</td> <td></td> <td></td> <td>1065.00</td> <td>53.25</td> </tr> </table> | | | | | | | | | | | | 2 | 22 | 23 | 24 | 25 | 26 | | | | | | | 9105.21.10.00 | | 100 | NMB 13 | 6.5 | 5 850.00 | 1000.00 | 65.00 | | | 1065.00 | 53.25 |
| 2 | 22 | 23 | 24 | 25 | 26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9105.21.10.00 | | 100 | NMB 13 | 6.5 | 5 850.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1000.00 | 65.00 | | | 1065.00 | 53.25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total VFD / Total de la VD: 11000.00 | | | | | | SIMA assess / Cotis. LMSI 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deposit / Dépôt 0.00 | | | | | | Duty / Droit 665.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Warehouse No. / no. d'entrepôt GST / TPS 583.25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Input / Total introduit : 1248.25 | | | | | | Total: 1248.25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <small>B3-1 (06)</small> <small>Printed in Canada - Imprimé au Canada</small> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

APPENDIX H**LIST OF CODES****List****No.** **Name**

- 1(a) CBSA Office Codes – Alphabetical by Region
 1(b) CBSA Office Codes – Numeric Listing
 2 Country (including U.S.) and Currency Codes
 3 Unit of Measure Codes
 4 Goods and Services Tax Status Codes
 5 U.S. Foreign Trade Zone Codes
 6 U.S. Port of Exit Codes
 7 Excise Tax Exemption Codes

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

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

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

QUEBEC

- 318 Abercorn
 329 Armstrong
 355 Baie-Comeau
 376 Beebe
 363 Cap-aux-Meules
 365 Chartierville
 301 Chicoutimi
 337 Clarenceville
 311 Covey Hill
 356 Cowansville
 371 Daaquam
 303 Drummondville
 330 Dundee
 362 East Hereford
 369 East Pinnacle
 332 Freightsburg
 304 Gaspé
 370 Glen Sutton
 305 Granby
 333 Hemmingford
 302 Herdman
 366 Hereford Road
 334 Highwater
 342 Joliette
 343 Lachute
 351 Lacolle
 324 Lacolle : Route 221
 341 Lacolle : Route 223
 344 Montmagny
 396 Montréal – Pierre Elliot Trudeau International Airport (Dorval)
 399 Montréal – International Airport (Mirabel)
 398 Montréal – Intermediate Terminal (C.D.L.)
 395 Montréal – Main Longroom
 367 Morses Line
 319 Napierville Junction
 368 Noyan
 331 Pohénégamook
 358 Quai Richelieu
 312 Québec
 345 Richmond

| | | | |
|-----|------------------------|-----|--|
| 313 | Rimouski | 404 | Brantford |
| 340 | Rivière-du-Loup | 457 | Cambridge |
| 314 | Rock Island | 406 | Chatham |
| 375 | Rock Island, Rte 143 | 458 | Collingwood |
| 349 | Rouyn-Noranda | 410 | Fort Erie |
| 328 | St. Armand-Philipsburg | 414 | Guelph |
| 320 | St-Hyacinthe | 483 | Halton Hills |
| 321 | St-Jean | 417 | Hamilton |
| 346 | St-Jérôme | 448 | Hanover |
| 335 | St-Pamphile | 401 | Kitchener |
| 361 | Sept-Îles | 423 | London |
| 315 | Shawinigan | 424 | Midland |
| 316 | Sherbrooke | 486 | Newmarket |
| 317 | Sorel | 427 | Niagara Falls |
| 354 | Stanhope | 476 | Oakville |
| 347 | Thetford Mines | 429 | Orillia |
| 322 | Trois-Rivières | 430 | Oshawa |
| 307 | Trout River | 482 | Owen Sound |
| 350 | Val-d'Or | 435 | Parry Sound – Georgian Bay Airport |
| 323 | Valleyfield | 471 | Port Colborne |
| 327 | Victoriaville | 445 | St. Catharines |
| 308 | Woburn | 446 | St. Thomas |
| | | 440 | Sarnia |
| | | 442 | Simcoe |
| | | 465 | Sombra |
| | | 425 | Stratford |
| | | 447 | Tillsonburg |
| | | 491 | Toronto – International Mail Division |
| | | 496 | Toronto – Interport Sufferance Warehouse (Dixie) |
| | | 497 | Toronto – International Airport (Pearson) |
| | | 495 | Toronto – Metro Operations Division |
| | | 499 | Toronto – Sufferance Truck Terminal (Kennedy Road) |
| | | 450 | Wallaceburg |
| | | 451 | Welland |
| | | 453 | Windsor – Ambassador Bridge |
| | | 452 | Windsor – Detroit/Canada Tunnel |
| | | 454 | Windsor – Metro Operations |
| | | 492 | Woodstock |
| | | | PRAIRIE |
| | | 706 | Aden |
| | | 614 | Big Beaver |
| | | 507 | Boissevain |
| | | 701 | Calgary |
| | | 612 | Carievale |
| | | 521 | Cartwright |
| | | 707 | Carway |
| | | 709 | Chief Mountain |
| | | 511 | Churchill |
| | | 619 | Climax |
| | | 615 | Coronach |
| | | 524 | Coulter |
| | | 705 | Coutts |
| | | 520 | Crystal City |
| | | 708 | Del Bonita |
| | | | SOUTHERN ONTARIO |
| 459 | Barrie | | |
| 460 | Bracebridge | | |
| 480 | Brampton | | |

| | | | |
|-----|----------------------------------|-----|---|
| 702 | Edmonton | 816 | Cascade |
| 502 | Emerson | 836 | Chopaka |
| 610 | Estevan | 830 | Courtenay |
| 508 | Goodlands | 801 | Cranbrook |
| 503 | Gretna | 894 | Dawson City |
| 512 | Inuvik | 839 | Dawson Creek |
| 522 | Lena | 840 | Douglas |
| 703 | Lethbridge | 893 | Fraser |
| 523 | Lyleton | 817 | Huntingdon |
| 620 | Monchy | 814 | Kamloops |
| 601 | Moose Jaw | 831 | Kelowna |
| 602 | North Portal | 818 | Kingsgate |
| 613 | Northgate | 827 | Kitimat |
| 616 | Oungre | 835 | Midway |
| 517 | Piney | 804 | Nanaimo |
| 603 | Prince Albert | 828 | Nelway |
| 604 | Regina | 819 | Osoyoos |
| 607 | Regway | 842 | Pacific – Customs Brokers Highway Sufferance Warehouse |
| 605 | Saskatoon | 813 | Pacific Highway |
| 509 | Snowflake | 832 | Paterson |
| 506 | South Junction | 807 | Penticton |
| 505 | Sprague | 891 | Pleasant Camp |
| 516 | Tolstoi | 825 | Port Alberni |
| 617 | Torquay | 826 | Powell River |
| 514 | Tuktoyaktuk | 820 | Prince George |
| 618 | West Poplar River | 808 | Prince Rupert |
| 711 | Wild Horse | 824 | Roosville |
| 621 | Willow Creek | 822 | Rykerts |
| 519 | Windygates | 837 | Sydney |
| 518 | Winkler | 803 | Vancouver – Mail Centre |
| 504 | Winnipeg – Main Longroom | 810 | Vancouver – Commercial Operations East |
| 510 | Winnipeg – International Airport | 809 | Vancouver – Commercial Operations West |
| 515 | Yellowknife | 821 | Vancouver – International Airport |
| | | 806 | Vancouver – International Marine Operations |
| | | 823 | Vernon |
| | | 811 | Victoria |
| | | 833 | Waneta |
| | | 890 | Whitehorse |

PACIFIC

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

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

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

QUEBEC

301 Chicoutimi
 302 Herdman
 303 Drummondville
 304 Gaspé
 305 Granby
 307 Trout River
 308 Woburn
 311 Covey Hill
 312 Québec
 313 Rimouski
 314 Rock Island
 315 Shawinigan
 316 Sherbrooke
 317 Sorel
 318 Abercorn
 319 Napierville Junction
 320 St-Hyacinthe
 321 St-Jean
 322 Trois-Rivières
 323 Valleyfield
 324 Lacolle: Route 221
 327 Victoriaville
 328 St. Armand-Philipsburg
 329 Armstrong
 330 Dundee
 331 Pohénégamook
 332 Freleighsburg
 333 Hemmingford
 334 Highwater
 335 St-Pamphile
 337 Clarenceville
 340 Rivière-du-Loup
 341 Lacolle : Route 223
 342 Joliette
 343 Lachute
 344 Montmagny
 345 Richmond
 346 St-Jérôme
 347 Thetford Mines
 349 Rouyn-Noranda
 350 Val-d'Or
 351 Lacolle
 352 Cantic Station
 354 Stanhope
 355 Baie-Comeau
 356 Cowansville
 358 Quai Richelieu
 361 Sept-Îles
 362 East Hereford
 363 Cap-aux-Meules
 365 Chartierville
 366 Hereford Road
 367 Morses Line
 368 Noyan
 369 East Pinnacle

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

NORTHERN ONTARIO

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

SOUTHERN ONTARIO

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

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

PRAIRIE

502 Emerson
 503 Gretna
 504 Winnipeg –Main Longroom
 505 Sprague
 506 South Junction
 507 Boissevain
 508 Goodlands
 509 Snowflake
 510 Winnipeg – International Airport
 511 Churchill
 512 Inuvik
 514 Tuktoyaktuk
 515 Yellowknife
 516 Tolstoi
 517 Piney
 518 Winkler
 519 Windygates
 520 Crystal City
 521 Cartwright
 522 Lena
 523 Lyleton
 524 Coulter
 601 Moose Jaw
 602 North Portal
 603 Prince Albert
 604 Regina
 605 Saskatoon
 607 Regway
 610 Estevan
 612 Carievale
 613 Northgate

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

PACIFIC

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

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

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

| Country/ U.S. States | Country Code | Currency | Currency Code | Country/ U.S. States | Country Code | Currency | Currency Code |
|----------------------------------|-----------------|-----------------------|------------------|---------------------------------|-----------------|-----------------------------|------------------|
| Afghanistan | AF | Afghani | AFN | Cocos (Keeling) Islands | CC | Australian Dollar | AUD |
| Albania | AL | Lek | ALL | Colombia | CO | Colombian Peso | COP |
| Algeria | DZ | Algerian Dinar | DZD | Comoros | KM | Comoro Franc | KMF |
| American Samoa | AS | US Dollar | USD | Congo (Demographic Republic of) | CG | CFA Franc BEAC | XAF |
| Andorra | AD | Euro Dollar | EUR | Congo (Demographic Republic of) | CD | Franc Congolais | CDF |
| Angola | AO | Kwanza | AOA | Cook Islands | CK | New Zealand Dollar | NZD |
| Anguilla | AI | East Caribbean Dollar | XCD | Costa Rica | CR | Costa Rican Colon | CRC |
| Antarctica | AQ | US Dollar | USD | Côte-d'Ivoire | CI | CFA Franc BEAC | XAF |
| Antigua and Barbuda | AG | East Caribbean Dollar | XCD | Croatia | HR | Crotian Kuna | HRK |
| Argentina | AR | Argentine Peso | ARS | Cuba | CU | Cuban Peso | CUP |
| Armenia | AM | Dram | AMD | Curacao | CW | Netherland Anillean Guilder | ANG |
| Aruba | AW | Aruban Guilder | AWG | Cyprus | CY | Euro Dollar | EUR |
| Australia | AU | Australian Dollar | AUD | Czech Republic | CZ | Czech Koruna | CZK |
| Austria | AT | Euro Dollar | EUR | Denmark | DK | Danish Krone | DKK |
| Azerbaijan | AZ | Manat | AZN | Djibouti | DJ | Djibouti Franc | DJF |
| Bahamas | BS | Bahamian Dollar | BSD | Dominica | DM | East Caribbean Dollar | XCD |
| Bahrain | BH | Bahraini Dinar | BHD | Dominican Republic | DO | Dominican Peso | DOP |
| Bangladesh | BD | Taka | BDT | East Timor(Timor-Leste) | TL | U.S. Dollar | USD |
| Barbados | BB | Barbados Dollar | BBD | Ecuador | EC | U.S. Dollar | USD |
| Belarus | BY | Belarussian Ruble | BYR | Egypt | EG | Egyptian Pound | EGP |
| Belgium | BE | Euro Dollar | EUR | El Salvador | SV | El Salvador Colon | SVC |
| Belize | BZ | Belize Dollar | BZD | Equatorial Guinea | GQ | CFA Franc BEAC | XAF |
| Benin | BJ | CFA Franc BEAC | XAF | Eritrea | ER | Nakfa | ERN |
| Bermuda | BM | Bermudian Dollar | USD | Estonia | EE | Euro Dollar | EUR |
| Bhutan | BT | Indian Rupee | INR | Ethiopia | ET | Ethiopian Birr | ETB |
| Bolivia | BO | Boliviano | BOB | Falkland Islands | FK | Falkland Islands Pound | FKP |
| Bonaire, Sint Eustatius and Saba | BQ | US Dollar | USD | Faroe Islands | FO | Danish Krone | DKK |
| Bosnia and Herzegovina | BA | Convertible Mark | BAM | Fiji | FJ | Fiji Dollar | FJD |
| Botswana | BW | Pula | BWP | Finland | FI | Euro Dollar | EUR |
| Bouvet Island | BV | Norwegian Krone | NOK | France | FR | Euro Dollar | EUR |
| Brazil | BR | Brazilian Real | BRL | French Guiana | GF | Euro Dollar | EUR |
| British Indian Ocean Territory | IO | US Dollar | USD | French Polynesia | PF | CFP Franc | XPF |
| Brunei Darussalam | BN | Brunei Dollar | BND | French Southern Territories | TF | Euro Dollar | EUR |
| Bulgaria | BG | Lev | BGN | Gabon | GA | CFA Franc BEAC | XAF |
| Burkina Faso | BF | CFA Franc BEAC | XAF | Gambia | GM | Dalasi | GMD |
| Burundi | BI | Burundi Franc | BIF | Georgia | GE | Lari | GEL |
| Cambodia | KH | Riel | KHR | Germany | DE | Euro Dollar | EUR |
| Cameroon | CM | CFA Franc BEAC | XAF | Ghana | GH | Cedi | GHS |
| Canada | CA | Canadian Dollar | CAD | Gibraltar | GI | Pound Sterling | GBP |
| Cape Verde | CV | Cape Verde Escudo | CVE | Greece | GR | Euro Dollar | EUR |
| Cayman Islands | KY | Cayman Islands Dollar | KYD | Greenland | GL | Danish Krone | DKK |
| Central African Republic | CF | CFA Franc BEAC | XAF | Grenada | GD | East Caribbean Dollar | XCD |
| Ceuta and Melilla | EA | Euro dollar | EUR | Guadeloupe | GP | Euro Dollar | EUR |
| Chad | TD | CFA Franc BEAC | XAF | Guam | GU | US Dollar | USD |
| Chile | CL | Chilean Peso | CLP | Guatemala | GT | Quetzal | GTQ |
| China | CN | Yuan Renminbi | CNY | Guernsey | GG | Pound Sterling | GBP |
| Christmas Island | CX | Australian Dollar | AUD | Guinea | GN | Franc | GNF |
| | | | | Guinea-Bissau | GW | CFA Franc BEAC | XAF |
| | | | | Guyana | GY | Guyanese Dollar | GYD |
| | | | | Haiti | HT | Gourde | HTG |
| | | | | Heard Islands | HM | Australian Dollar | AUD |
| | | | | and McDonald | | | |

| Country/ U.S. States | Country Code | Currency | Currency Code | Country/ U.S. States | Country Code | Currency | Currency Code |
|--|-------------------------|--------------------|--------------------------|----------------------------------|-------------------------|-----------------------|--------------------------|
| Holy See (Vatican City State) | VA | Euro Dollar | EUR | Montenegro | ME | Euro Dollar | EUR |
| Honduras | HN | Lempira | HNL | Montserrat | MS | East Caribbean Dollar | XCD |
| Hong Kong | HK | Hong Kong Dollar | HKD | Morocco | MA | Moroccan Dirham | MAD |
| Hungary | HU | Forint | HUF | Mozambique | MZ | Mozambique Metical | MZN |
| Iceland | IS | Iceland Krona | ISK | Myanmar | MM | Kyat | MMK |
| India | IN | Indian Rupee | INR | Namibia | NA | Namibian Dollar | NAD |
| Indonesia | ID | Rupiah | IDR | Nauru | NR | Australian Dollar | AUD |
| Iran (Islamic Republic of) | IR | Iranian Rial | IRR | Nepal | NP | Nepalese Rupee | NPR |
| Iraq | IQ | Iraqi Dinar | IQD | Netherlands | NL | Euro Dollar | EUR |
| Ireland | IE | Euro Dollar | EUR | Netherlands Antilles | AN | Netherlands | |
| Isle of Man | IM | Pound Sterling | GBP | New Caledonia | NC | Antillian Guilder | ANG |
| Israel | IL | New Israeli Shekel | ILS | New Zealand | NZ | CFP Franc | XPF |
| Italy | IT | Euro Dollar | EUR | | | New Zealand | NZD |
| Ivory Coast (refer to Côte d'Ivoire) | | | | Nicaragua | NI | Dollar | |
| Jamaica | JM | Jamaican Dollar | JMD | Niger | NE | Cordoba | NIO |
| Japan | JP | Yen | JPY | Nigeria | NG | CFA Franc BEAC | XAF |
| Jersey | JE | Pound Sterling | GBP | Niue | NU | Naira | NGN |
| Jordan | JO | Jordanian Dinar | JOD | Norfolk Island | NF | New Zealand | |
| Kazakhstan | KZ | Tenge | KZT | Northern Mariana Islands | MP | US Dollar | USD |
| Kenya | KE | Kenyan Shilling | KES | Norway | NO | Norwegian Krone | NOK |
| Kiribati | KI | Australian Dollar | AUD | Oman | OM | Rial Omani | OMR |
| Korea, Democratic People's Republic of | KP | North Korean Won | KPW | Pakistan | PK | Pakistan Rupee | PKR |
| Korea, Republic of | KR | Won | KRW | Palau | PW | US Dollar | USD |
| Kosovo | XK | Euro Dollar | EUR | Panama | PA | Balboa | PAB |
| Kuwait | KW | Kuwaiti Dinar | KWD | | | US Dollar | USD |
| Kyrgyzstan | KG | Som | KGS | Papua New Guinea | PG | Kina | PGK |
| Lao, People's Democratic Republic | LA | Kip | LAK | Paraguay | PY | Guarani | PYG |
| Latvia | LV | Latvian Lats | LVL | Peru | PE | Nuevo Sol | PEN |
| Lebanon | LB | Lebanese Pound | LBP | Philippines | PH | Phillipine Peso | PHP |
| Lesotho | LS | Loti | LSL | Pitcairn | PN | New Zealand | |
| Liberia | LR | Liberia Dollar | LRD | Poland | PL | Dollar | |
| Libyan, Arab Jamahiriya | LY | Libyan Dinar | LYD | Portugal | PT | Zloty | PLN |
| Liechtenstein | LI | Swiss Franc | CHF | Puerto Rico | PR | Euro Dollar | EUR |
| Lithuania | LT | Lithuania Litas | LTL | Qatar | QA | US Dollar | USD |
| Luxembourg | LU | Euro Dollar | EUR | Réunion | RE | Qatari Rial | QAR |
| Macau | MO | Pataca | MOP | Romania | RO | Euro Dollar | EUR |
| Macedonia, | MK | Dinar | MKD | Russian Federation | RU | Leu | RON |
| Madagascar | MG | Malagasy Ariary | MGA | Rwanda | RW | New Ruble | RUB |
| Malawi | MW | Kwacha | MWK | Saint Helena | SH | Rwanda Franc | RWF |
| Malaysia | MY | Malaysian Ringgit | MYR | Saint Kitts and Nevis | KN | Saint Helena Pound | GBP |
| Maldives | MV | Rufiyaa | MVR | Peru | PE | East Caribbean | XCD |
| Mali | ML | CFA Franc BEAC | XAF | Saint Lucia | LC | Dollar | |
| Malta | MT | Euro Dollar | EUR | Saint Pierre and Miquelon | PM | East Caribbean | XCD |
| Marshall Islands | MH | US Dollar | USD | Saint Vincent and the Grenadines | VC | Dollar | |
| Martinique | MQ | Euro Dollar | EUR | Samoan Tala | WS | Euro Dollar | EUR |
| Mauritania | MR | Ouguiya | MRO | San Marino | SM | Euro Dollar | EUR |
| Mauritius | MU | Mauritius Rupee | MUR | Sao Tome and Principe | ST | Dobra | STD |
| Mayotte | YT | Euro Dollar | EUR | Saudi Arabia | SA | Dobra | STD |
| Mexico | MX | Mexican Nuevo Peso | MXN | Senegal | SN | Saudi Riyal | SAR |
| Micronesia, Moldova, Republic of | FM | US Dollar | USD | Serbia | RS | CFA Franc BEAC | XAF |
| Monaco | MC | Moldovan Leu | MDL | Seychelles | SC | New Serbian Dinar | RSD |
| Mongolia | MN | Euro Dollar | EUR | Sierra Leone | SL | Seychelles Rupee | SCR |
| | | Tugrik | MNT | | | Leone | SLL |

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

List 3 – Unit of Measure Codes

| | | | |
|--------------------------|-------------|-----------------------------|-----|
| Unit Name | Code | Kilogram of Named Substance | KNS |
| Length | | Kilogram – 90% Air Dry | KSD |
| Millimeter | MMT | Deciton | DTN |
| Centimeter | CMT | Metric Ton | TNE |
| Decimetre | DMT | Kiloton | KTN |
| Metre | MTR | | |
| Hectometre | HMT | Number | |
| Kilometre | KMT | Piece | PCE |
| Megametre | MAM | Number | NMB |
| | | Hundred | CEN |
| | | Thousand | MIL |
| | | Million | MIO |
| | | Dozen | DZN |
| | | Score | SCO |
| Square Millimetre | MMK | Gross | GRO |
| Square Centimetre | CMK | Great Gross | GGR |
| Square Decimetre | DMK | Number of Packs | NAP |
| Square Metre | MTK | Pair | PAR |
| Square Kilometre | KMK | Dozen Pairs | DPR |
| | | Number of Parcels | NPL |
| | | Number of Sets | SET |
| Volume/Capacity | | | |
| Cubic Millimetre | MMQ | Other | |
| Cubic Centimetre | CMQ | Joule | JOU |
| Cubic Decimetre | DMQ | Kilojoule | KJO |
| Cubic Metre | MTQ | Watt-Hour | WHR |
| Thousand Cubic Metres | TMQ | Kilowatt-Hour | KWH |
| Million Cubic Metres | HMQ | Megawatt-Hour | MWH |
| Millilitre | MLT | Gigawatt-Hour | GWH |
| Centilitre | CLT | Watt | WTT |
| Decilitre | DLT | Kilowatt | KWT |
| Litre | LTR | Megawatt | MAW |
| Hectolitre | HLT | Kilovolt-Ampere | KVA |
| Megalitre | MAL | Megavolt-Ampere | MVA |
| Litre, Pure Alcohol | LPA | Curies | CCI |
| Hectolitre, Pure Alcohol | HPA | Millicuries | MCI |
| Weight | | | |
| Metric Carat | CTM | | |
| Milligram | MGM | | |
| Gram | GRM | | |
| Hectogram | HGM | | |
| Kilogram | KGM | | |

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

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

Code Explanation

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

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

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

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

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

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

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

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

- 54 Goods that are imported by a charity or a public institution in Canada and that have been donated to the charity or institution (Section 4 of Schedule VII).
- 55 Goods that are imported by a particular person where:
- (a) the goods are supplied to the particular person by a non-resident person for no consideration, other than shipping and handling charges, as replacement parts and/or replacement property under a warranty in respect of tangible personal property (Section 5 of Schedule VII); or
 - (b) the good is defective and is replaced by a replacement good under warranty for no additional consideration, other than shipping and handling charges, and is exported in place of the original defective good (Section 5.1 of Schedule VII, effective on February 28, 2000).

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

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

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

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

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

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

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

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

List 5 – U.S. Foreign Trade Zone Codes**ALABAMA****82 Mobile**

- 82A Atlantic Marine Alabama, LLC.
 82B Evonik Degussa Corp.
 82D Sony Electronic Inc.
 82E Syngenta Crop Protection
 82F Trigeant EP, Ltd.
 82G Shell Chemical LP
 82H Austal
 82I ThyssenKrupp Steel & Stainless USA

83 Huntsville

- 83A DaimlerChrysler

98 Birmingham

- 98A DaimlerChrysler
 98B ZF Industries
 98C JVC America
 98D NCCO Materials Handling Group, Inc.

222 Montgomery

- 222A Hyundai Motor
 222B Quantegy, Inc.

233 Dothan**ALASKA**

- 108 Valdez**
159 St. Paul
160 Anchorage
 160A Tesoro Alaska
195 Fairbanks
 195A Flowline Alaska
232 Kodiak

ARIZONA

- 60 Nogales**
75 Phoenix
 75A Conair
 75B Wal-Mart
 75C Intel
 75D STMicroelectronics
 75E Abbott Laboratories
 75F PETsMART
 75G SUMCO Southwest Corp.
 75H Microchip Technology
 75I American Italian Pasta Company
139 Sierra Vista
174 Tucson (Pima County)
 174A Imation Corp.
219 Yuma County (Yuma)
 219B Gowan Company
221 Mesa
277 Western Maricopa County

ARKANSAS

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

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

CALIFORNIA

- 3 San Francisco**
 3A Lilli Ann
 3B Chevron
 3C Tesoro Refining
18 San Jose
 18B NUMMI
 18E Space Systems/Loral, Inc.
 18F Lam Research Corp.
50 Long Beach
 50C National RV, Inc.
 50D Datatape, Inc.
 50E Alps Manufacturing
 50F Rauch Industries
 50G Shell Oil Products
 50H BP West Coast Products LLC
 50I Valero Energy Corporation
 50J Ricoh Electronics, Inc.
 50K Eastman Kodak Company
 50L Michelin North America, Inc.
56 Oakland
 56A Mazda
143 West Sacramento
 143A C. Ceronix, Inc.(Auburn)
 143B Hewlett-Packard Company
 143C Gymboree Corporation (Dixon)
 143 Grafil, Inc.
153 San Diego
 153C DNP Electronics
 153D Callaway Golf Company
 153E National Steel & Shipbuilding Co.
191 Palmdale
202 Los Angeles
 202A Minnesota Mining & Manufacturing Company (3M)
 202B Chevron USA, Inc.
 202C ConocoPhillips
 202E Sony Electronics, Inc.
205 Port Hueneme (Ventura County)
 205A Imation Corp. (Camarillo)
226 Merced, Madera and Fresno Counties
231 Stockton
 231A Medline Industries, Inc.
236 Palm Springs
237 Santa Maria
243 Victorville
 243A Black & Decker Corp.
244 Riverside County
 244A Skechers USA, LLC
248 Eureka
257 Imperial County

276 Kern County**COLORADO****112 Colorado Springs****123 Denver**

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

CONNECTICUT**71 Windsor Locks (Hartford)****76 Bridgeport****162 New Haven**

- 162A Bayer Corporation (West Haven)

208 New London

- 208A Pfizer, Inc.

DELAWARE**99 Wilmington**

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

FLORIDA**25 Broward County (Port Everglades)**

- 25B CITGO Petroleum Corporation
 25C Coastal Fuels Marketing
 25D Motiva Enterprises
 25E Chevron Products Company
 25F South Florida Materials Corporation

32 Miami**42 Orlando**

- 42A Mitsubishi Power Systems

64 Jacksonville

- 64A Atlantic Marine

65 Panama City

- 65A Eastern Shipbuilding Group

79 Tampa

- 79A Reilly Dairy & Food Company

- 79B Sypris Electronics LLC

135 Palm Beach County (West Palm Beach)**136 Brevard County (Port Canaveral)**

- 136A Flite Technology

- 136C Harris Corporation-Electronic Systems Sector

166 Homestead**169 Manatee County (Palmetto)**

- 169A Aso Corporation (Sarasota County)

180 Miami (Wynwood)**193 Pinellas County (St. Petersburg-Clearwater)**

- 193A Catalan Pharma Solution, LLC

198 Volusia & Flagler Counties**213 Fort Myers****215 Sebring****217 Ocala****218 St. Lucie County****241 Fort Lauderdale****249 Pensacola**

- 249A General Electric Wind Energy/Energy Rentals

250 Seminole County**GEORGIA****26 Atlanta**

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

104 Chatham County (Savannah)

- 104A Merck & Co., Inc. (Albany)
 104B Wal-Mart
 104C NuStar Energy L.P.
 104D Tumi, Inc.

144 Brunswick

- 144A E.I. du Pont de Nemours

HAWAII**9 Honolulu**

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

IDAHO**242 Boundary County**

- 242A Hoku Materials, Inc.

ILLINOIS**22 Chicago**

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

31 Granite City (St. Louis)

- 31A DaimlerChrysler
 31B WRB Refining LLC
 31C Premcor Refining Group Inc.

114 Peoria

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

114D E.I. du Pont de Nemours and Co.
 114E Rockwell Automation
133 Quad-Cities, Iowa/Illinois (Davenport/Milan)
 133D Deere & Company
146 Lawrence County (Lawrenceville)
 146A North American Lighting & Hella Electronics
 146C Fedders North America, Inc. (Effingham)
 146D Marathon Petroleum Company LP
176 Rockford
 176A Milk Specialties
 176C DaimlerChrysler
 176D Nissan Industrial Engine
 176E Nissan Forklift Corporation
 176F Cellulose Products, Inc.
245 Decatur
 245A Archer Daniels Midland
271 Jo-Daviess & Carroll Counties
 271A Danisco USA, Inc. Sweeteners Divisions

INDIANA

72 Indianapolis
 72A General Motors Corporation
 72B Eli Lilly and Company
 72F DaimlerChrysler Corporation
 72G Daimler Chrysler Corporation
 72H Subaru of Indiana Automotive
 72I Alpine
 72J Endress & Hauser Flowtec AG
 72K Onkyo America, Inc. (Columbus)
 72L Thomson Multimedia, Inc.
 72M Fujitsu Ten Corp. of America (Rushville)
 72N Alfa Laval Distribution, Inc.
 72O Tetra Pak Parts Americas, Inc. (Greenwood)
 72P SMC Pneumatics, Inc.
 72Q Rolls-Royce Corporation
 72R Decatur Mold Tool & Engineering
 72S Brightpoint North America L.P.

125 South Bend

125D Audiovox Specialized Applications
 125E Thor Industries, Inc.

152 Burns Harbor

152B BP Products North America

170 Clark County (Jeffersonville)

170A Lexmark International, Inc.
 170B Kremers Urban Pharmaceuticals

177 Evansville

177A Bristol-Myers Squibb Company
 177B Toyota Motor Manufacturing
 177C Pfizer Inc.
 177D Mead Johnson & Co.

182 Ft. Wayne**IOWA**

107 Polk County (Des Moines)
 107A Winnebago Industries, Inc. (Forest City)
 107B SACMI USA, Ltd.
 107C SPAL USA, INC.
133 Quad-Cities, Iowa/Illinois (Davenport/Milan)

133D Deere & Company
175 Cedar Rapids
 175A Deere & Company
KANSAS
17 Kansas City
 17A General Motors
 17B Bayer Health Care Group
161 Sedgwick County (Wichita)
 161A Hospira, Inc.
 161B Frontier El Dorado Refining Co.
 161C Hawker Beechcraft Corp.

KENTUCKY

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

LOUISIANA

2 New Orleans
 2C Northrop Grumman Shipbuilding, Inc.
 2D Northrop Grumman Shipbuilding, Inc.
 2E Northrop Grumman Ship Systems
 2F Northrop Grumman Shipbuilding, Inc.
 2G Trinity Yachts, Inc.
 2H Chalmette Refining LLC
 2I ConocoPhillips
 2J Murphy Oil USA, Inc. (St. Bernard Parish)
 2K Halliburton Energy Services, Inc.

87 Lake Charles

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

124 Gramercy

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

124N Excalibar Minerals LLC

145 Shreveport

145A Avaya, Inc.

154 Baton Rouge

154A Exxon Mobile

261 Alexandria

MAINE

58 Bangor

179 Madawaska

179A Evergreen Trading Co., LLC (formerly Northern
Trading Company)

186 Waterville

263 Auburn

MARYLAND

63 Prince George's County (Washington, D.C.)

73 BWI Airport (Baltimore)

73A Rotorex

73B Northrop Grumman

73C IKEA

74 Baltimore

74B Michelin North America, Inc.

74C Tulkoff Food Products, Inc.

255 Washington County

MASSACHUSETTS

27 Boston

27C Lawrence Textile

27D General Motors

27E Polaroid Corporation (Norwood)

27F Polaroid Corporation (Needham)

27H Polaroid Corporation (Waltham)

27I Polaroid Corporation (Freetown)

27J Polaroid Corporation

27K Polaroid Corporation (Cambridge)

27L AstraZeneca LP

27M Reebok International

28 New Bedford

28D Polaroid Corporation

28F Acushnet Company

201 Holyoke

201A Hazen Paper Co.

201B Mastex Industries, Inc.

201C Yankee Candle Corporation

MICHIGAN

16 Sault Ste. Marie

16A Northern Imports, LLC

43 Battle Creek

43B Mead Johnson & Co. LLC

43C Abbott

43D Perrigo Co.

43E Pfizer Inc.

70 Detroit

70A Ford Motor Company (Romeo)

70B DaimlerChrysler

70C Ford

70D Ford

70E Ford

70F General Motors

70G General Motors

70H DaimlerChrysler

70I Mazda

70J DaimlerChrysler

70K General Motors

70L General Motors

70N DaimlerChrysler

70P DaimlerChrysler

70Q DaimlerChrysler

70R DaimlerChrysler

70S BASF

70T Marathon Petroleum Co. LP

70U Wacker Chemical Corp.

140 Flint

140A General Motors

189 Kent, Ottawa, and Muskegon Counties

189A Diesel Technology

189B ESCO Co.

189C Wolverine World Wide, Inc.

210 St. Clair County (Port Huron and Marysville)

275 Lansing

275A GM

MINNESOTA

51 Duluth

51A MAPE USA, Inc.

119 Minneapolis-St. Paul

119B Uponor, Inc.

119D Foremost Farms USA (formerly Wisconsin
Dairies Cooperative) (Preston)

119E Plastic Products

119F Artesyn Technologies (Inc.)

119G SICK, Inc.

259 Koochiching County

259A Arctic Cat, Inc.

MISSISSIPPI

92 Harrison County

92A Trinity Marine.

92B Northrop Grumman Shipbuilding, Inc.

92C Northrop Grumman Shipbuilding, Inc.

92D Chevron Corp.

158 Vicksburg/Jackson

158C Alliant Aerospace

158D Nissan North America

158E Ergon Refining, Inc.

158F Max Home, LLC

262 Southaven

MISSOURI

15 Kansas City

15A Ford

15C Yulshin USA Ltd.

15D Bayer Corporation

15E Kawasaki Motors Manufacturing

15G Pfizer, Inc.
 15H Midwest Quality Gloves, Inc.
102 St. Louis
 102B General Motors
 102C Florsheim Shoe Co.
 102D Bayer Cropscience LP
225 Springfield

MONTANA

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

NEBRASKA

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

NEVADA

89 Clark County (Las Vegas)
126 Sparks
 126A Porsche Cars North America
 126B Taiyo America

NEW HAMPSHIRE

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

NEW JERSEY

44 Morris County (Mount Olive)
 44B International Flavors & Fragrances, Inc.
 44E L’Oreal USA, Inc.
 44F Tiffany & Co.
49 Newark/Elizabeth
 49B General Motors
 49C Bristol-Myers Squibb
 49D Merck
 49E ConocoPhillips
 49F Chevron Corp.
 49G Hewlett-Packard
 49H Firmenich
 49I AZ Electronic Materials USA Corp.
 49J Movado Group
 49K In Mocean Group, LLC
 49L The Swatch Group(U.S.) Inc.
 49M LVMH Watch and Jewelry USA, Inc.
142 Salem/Millville
 142A Paulsboro Refining Co. LLC
 142B NuStar Energy L.P.
 142C Sonoco, Inc. (R &M)
200 Mercer County (West Trenton)
 200A Conair Corporation (East Windsor)
235 Lakewood, New Jersey

NEW MEXICO

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

NEW YORK

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

NORTH CAROLINA

57 Mecklenburg County (Charlotte)
 57A International Business Machines (IBM)
 57B Volvo Construction Equipment
 57C DNP IMS America Corp.
66 Wilmington
 66B Deere-Hitachi
67 Morehead City
93 Raleigh/Durham
 93A Mallinckrodt Medical, Inc.
 93B International Business Machines(IBM)
 93C Merck
 93D R.G. Barry Corporation (Goldsboro)
 93E Lucent Technologies, Inc. (Whitsett)
 93G Revlon Consumer Products Corporation
 93H Merck & Co., Inc.
214 Lenoir County
 214A Consolidated Diesel
 214B Nacco Materials Handling Group, Inc.
230 Piedmont Triad Area
 230A United Chemi-Con

230B Unifi, Inc.
 230C Banner Pharmacaps, Inc.
 230D Klaussner Home Furnishings

NORTH DAKOTA

103 Grand Forks
 103A Imation Corp. (Wahpeton)
267 Fargo

OHIO

8 Toledo
 8A Jeep
 8B DaimlerChrysler
 8C DaimlerChrysler
 8E Giant Products
 8F BP-Husky Refining, LLC
 8G Lima Refining Company LLC
 8H Toledo Refining Company LLC

40 Cleveland
 40A Ford
 40B General Motors
 40C Ford
 40D Lincoln Electric Company
 40E Mr. Coffee (Glenwillow)
 40G Ben Venue Laboratories, Inc. (Bedford)
 40H Motch Corporation

46 Cincinnati
 46A General Electric Aircraft Engines
 46B Honda
 46D Honda
 46E Nine West Distribution Corporation

100 Dayton
 100A GM
 100B Delphi Automotive Systems
 100C Behr Dayton Thermal Products, LLC
 100D Thor Industries, Inc.

101 Clinton County (Dayton)

138 Franklin County (Columbus)
 138G Abercrombie & Fitch

151 Findlay
 151A Cooper Tire

181 Akron-Canton

181A Marathon Petroleum Company LP

264 Washington County

270 Lawrence County

OKLAHOMA

53 Rogers County (Tulsa)
 53B TEPPCP Crude Pipeline LP

106 Oklahoma City
 106A General Motors
 106C Imation Enterprises Corp. (Weatherford)
 106D Xerox Corporation
 106E ConocoPhillips

164 Muskogee

227 Durant
 227A Valero Refining Company

OREGON

45 Portland
 45A Beall Pipe
 45C Alcatel Submarine Networks
 45E Tofle U.S.A., Inc. (Tualatin)
 45F Epson Portland, Inc.

132 Coos County, (Coos Bay)

184 Klamath County, (Klamath Falls)

206 Medford-Jackson County
 206A Carestream Health, Inc.

PENNSYLVANIA

24 Pittston (Wilkes-Barre/Scranton)
 24A Olivetti Corporation (closed)
 24B Cherokee Pharmaceuticals, LLC

33 Pittsburgh
 33D Mitsubishi Electric Power Products, Inc.
 33E DNP IMS America Corporation

35 Philadelphia
 35B Merck
 35C Sun Company
 35D ConocoPhillips
 35E Aker Philadelphia Shipyard

147 Reading
 147A C&J Clark America
 147B Souriau USA

247 Erie

254 Jefferson County

272 Counties of Lehigh and Northampton

PUERTO RICO

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

San Juan

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

Ponce

RHODE ISLAND**105 Providence & North Kingstown****SOUTH CAROLINA****21 Dorchester County**

- 21A Porsche
 21C Lanxess, Inc.
 21D William Powell Company dba Starflo Corp.
 21E Luigi Bormioli Corp.
38 Spartanburg County
 38A BMW Manufacturing
 38B Borg Warner Automotive Powertrain Systems Corp.
 38C FUJIFILM Manufacturing USA
 38D Faurecia Interior Systems
 38E Black & Decker Corp.
 38F Benteler Automotive Corp.
 38G Kravet, Inc.
 38H Adidas America, Inc.
 38I Cornell Dubilier Marketing, Inc.
127 West Columbia
 127A AUTECS, Inc. (Anderson) (deactivated)
 127B JBE, Inc

SOUTH DAKOTA**220 Sioux Falls****TENNESSEE****77 Memphis**

- 77A Sharp Manufacturing Company of America
 77B Brother Industries (U.S.A.) Inc. (Bartlett)
 77C Komatsu America
 77D Black & Decker Corporation
 77E Cummins, Inc.

78 Nashville

- 78A Nissan
 78E Saturn
 78G Columbia Specialties, Inc. (Birmingham)
 78H Sanford LP

134 Chattanooga**148 Knoxville**

- 148A GlaxoSmithKline
 148B Cornell Dubilier Electronics Inc.
204 Tri-City Area, Tennessee/Virginia (Blountville, Johnson City, Kingsport, Bristol, TN, and Bristol, VA)
 204A Siemens Industrial

223 Memphis**TEXAS****12 McAllen****36 Galveston**

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

39G Exel Global Logistics, Inc.

39H American Eurocopter LLC

39I Turbomeca USA

39K Dal-Tile Corporation

62 Brownsville**68 El Paso****80 San Antonio**

- 80A Bausch & Lomb, Inc.
 80B Colin Medical Instruments Corporation
 80C Friedrich Air Conditioning Company
 80D R.G. Barry Corporation (San Angelo)

84 Harris County (Houston)

- 84C DuPont
 84E Gulf Coast Maritime
 84F Valero Refining
 84H Shaffer, Inc. (Harris County)
 84I Tuboscope Vetco International, Inc.
 84J Shell Oil Company (Harris County)
 84K Dril-Quip, Inc. (Houston)
 84L Tadiran Microwave Networks
 84M Hydril USA Manufacturing LLC
 84N Pasadena Refining System, Inc.
 84O EXXON Mobil
 84P Houston Refining LP
 84Q Equistar Chemicals
 84R Michelin North America, Inc.
 84S Academy Sport & Outdoors

94 Laredo**95 Starr County****96 Eagle Pass****113 Ellis County (Dallas/Ft. Worth)****115 Beaumont**

- 115A BASF Corporation
 115B EXXON Mobil
116 Port Arthur
 116A Motiva Enterprises
 116B Total Petrochemicals USA
 116C Premcor Refining Group
 116D U.S. Department of Energy Strategic Petroleum Reserve

117 Orange**122 Corpus Christi**

- 122C BTB Refining, LLC
 122D Gulf Marine Fabricators
 122E Bay Ltd.
 122H TOR Minerals Int'l
 122I CITGO Refining & Chemicals Company LP
 122J Valero Refining Company-Texas
 122K Sherwin Alumina, LLC
 122L Flint Hills Resources LP
 122M Valero Three Rivers Refinery
 122N Equistar Chemicals LP (Nueces County)
 122O International Resistive Company
 122P Kiewit Offshore Services
 122Q Baker Hughes, Inc.
 122R Halliburton Energy Services, Inc.

149 Freeport

| | |
|--|---|
| 149A | BASF Corporation |
| 149B | DSM Nutritional Products, Inc. |
| 149C | ConocoPhillips |
| 149D | Seaway Crude Pipeline |
| 149E | BP Products North America |
| 149F | Equistar Chemicals |
| 149G | Dow Chemical Company |
| 150 El Paso | |
| 155 Calhoun/Victoria Counties | |
| 155C | Alcoa |
| 156 Weslaco | |
| 165 Midland | |
| 165A | WRB Refining LLC |
| 168 Dallas-Fort Worth | |
| 168A | B&F Systems |
| 168B | Ultrak |
| 171 Liberty County (Cleveland) | |
| 183 Austin | |
| 183A | Dell Computer Corporation |
| 183B | Samsung Austin Semiconductor, LLC |
| 196 Fort Worth | |
| 199 Texas City | |
| 199A | BP Products North America |
| 199B | Marathon Petroleum Company LP |
| 199C | Valero Refining |
| 199D | Seaway Crude Pipeline Company |
| 199E | ISP Technologies |
| 234 Gregg County | |
| 234A | Eubank Manufacturing Enterprises, Inc. |
| 234B | Letourneau, Inc. |
| 246 Waco | |
| 252 Amarillo | |
| 258 Bowie County | |
| 260 Lubbock | |
| 265 Conroe(Montgomery County) | |
| 265A | WLS Drilling Products, Inc. |
| 265B | Sondex, L.P. |
| 265C | Materials Science Technology, Inc. |
| 269 Athens | |
| UTAH | |
| 30 Salt Lake City | |
| VERMONT | |
| 55 Burlington | |
| 55A | Pedigree |
| 55B | PBM Nutritionals, LLC |
| 268 Brattleboro | |
| VIRGINIA | |
| 20 Suffolk (Norfolk-Newport News) | |
| 20B | Newport News Shipbuilding |
| 20C | Western Refining Yorktown, Inc. |
| 20D | Canon Virginia |
| 20E | STIHL Incorporated |
| 137 Washington Dulles International Airport | |
| 185 Culpeper County (Culpeper) | |
| 185C | Merck |
| 207 Richmond | |
| 207B | Hewlett-Packard Company |
| 207C | A. Wimpfheimer & Bro., Inc. |
| 238 Dublin (Pulaski County) | |
| 238A | VF Corp. |
| WASHINGTON | |
| 5 Seattle | |
| 85 Everett | |
| 86 Tacoma | |
| 86A | Tacoma Boatbuilding |
| 86D | Tesoro Refining & Marketing Co. |
| 86E | Panasonic Shikoku Electronics |
| 120 Cowlitz County (Longview) | |
| 120A | Shin-Etsu Handotai America, Inc. |
| 128 Whatcom County | |
| 129 Bellingham | |
| 129A | BP West Coast Products LLC |
| 130 Blaine | |
| 131 Sumas | |
| 173 Grays Harbor County | |
| 173A | Lamb-Grays Harbor Company (Hoquiam) |
| 203 Moses Lake | |
| 203A | TK Holding Inc. |
| 203B | REC Silicon |
| 212 Tacoma, Washington | |
| 216 Olympia | |
| 224 Spokane | |
| WEST VIRGINIA | |
| 229 Charleston | |
| 229A | Toyota Motor Manufacturing |
| 229B | E.I. du Pont de Nemours & Co. |
| 240 Martinsburg (Berkeley County) | |
| WISCONSIN | |
| 41 Milwaukee | |
| 41A | AMC |
| 41C | General Motors |
| 41E | Bay Shipbuilding |
| 41H | Mercury Marine |
| 41I | CNH America, LLC |
| 167 Brown County (Green Bay) | |
| 167A | Robin Manufacturing U.S.A., Inc. (Hudson) |
| 167B | Polaris Industries, Inc. (Osceola) |
| 167D | Marinette Marine Corporation |
| 266 Dane County | |
| WYOMING | |
| 157 Casper | |

List 6 – U.S. Port of Exit Codes

| Port | Code | |
|---|-------------|---|
| Aberdeen - Hoquiam, WA | 3003 | Boston, MA |
| Addison Airport, Dallas, TX | 5584 | Boundary, WA |
| Aguadilla, PR | 4901 | Bridgeport, CT |
| Air Cargo Handling Services Inc. | 2773 | Bridgewater, ME |
| Air Cargo Handling Services, San Francisco, CA | 2871 | Brownsville - Cameron, TX |
| Air France (Mach Plus), JFK Int'l Airport, NY | 4774 | Brunswick, GA |
| Airborne Express @ SEATAC, WA | 3074 | Buffalo – Niagara Falls, NY |
| Akron, OH | 4112 | Burlington Air Express, OH |
| Alameda, CA | 2813 | Burlington, VT |
| Albany, NY | 1002 | Butte, MT |
| Albuquerque, NM | 2407 | BWI Airport |
| Alcan, AK | 3104 | Calais, ME |
| Alexandria, VA | 5402 | Calexico – East, CA |
| Alexandria Bay, NY | 0708 | Cambridge, MD |
| Algona, MI | 3814 | Camden, NJ |
| Alitalia (AliExpress) | 4777 | Cape Vincent, NY |
| Allentown (Lehigh Valley International airport), PA | 1119 | Capital Region International Airport, Lansing, MI |
| Allentown-Bethlehem, PA | 1181 | Capitan, CA |
| Alpena, MI | 3843 | Carbury, ND |
| Amarillo, TX | 5502 | Carquinez Strait, CA |
| Ambrose, ND | 3410 | Champlain – Rouses Point, NY |
| Anacortes, WA | 3010 | Charleston, SC |
| Anchorage, AK | 3126 | Charlestown, WV |
| Andrade, CA | 2502 | Charlotte Amalie, VI |
| Annapolis, MD | 1301 | Charlotte, NC |
| Antler, ND | 3413 | Chattanooga, TN |
| Arapahoe County Public Airport, NJ | 3384 | Chester, PA |
| Arkansas Aeroplex, Blythville, AR | 2083 | Chicago, IL |
| Ashland, WI | 3511 | Christiansted, VI |
| Ashtabula/ Conneaut, OH | 4122 | Cincinnati – Lawrenceburg, OH |
| Astoria, OR | 2901 | Clayton NY |
| Atlanta, GA | 1704 | Cleveland, OH |
| Atlantic City User Fee Airport, NJ | 1182 | Columbia, SC |
| Austin, TX | 5506 | Columbia Snake River, OR |
| Avion Brokers @ SEATAC, WA | 3072 | Columbus, NM |
| Avondale, LA | 2012 | Columbus, OH |
| Baltimore, MD | 1303 | Coos Bay, OR |
| Bangor, ME | 0102 | Coral Bay, VI |
| Bar Harbor, ME | 0112 | Corpus Christi, TX |
| Bath, ME | 0111 | Crisfield, MD |
| Baton Rouge, LA | 2004 | Crockett, CA |
| Battle Creek, MI | 3805 | Cruz Bay, VI |
| Baudette, MN | 3424 | Calexico CA |
| Beaumont, TX | 2104 | Dallas – Fort Worth, TX |
| Beaufort-Morehead City, NC | 1511 | Dallas Love Field User Fee Airport, Dallas, TX |
| Beecher Falls, VT | 0206 | Dalton Cache, AK |
| Belfast, ME | 0132 | Danville, WASH. |
| Bellingham, WA | 3005 | Davenport, IA |
| Binghamton Regional Airport, NY | 0981 | Dayton, OH |
| Birmingham, AL | 1904 | Daytona Beach Airport, FL |
| Blaine, WA | 3004 | Decatur User Fee Airport, Decatur, IL |
| Bluegrass Airport, Lexington, KY | 4184 | Del Bonita, MT |
| Boca Grande, FL | 1807 | Del Rio, TX |
| Boise, ID | 2907 | Denver, CO |
| | | Derby Line, VT |
| | | Des Moines, IA |
| | | Destrehan, LA |

| | | | |
|---|------|--|------|
| Detour City, MI | 3819 | Front Royal, VA | 1410 |
| Detroit, MI | 3801 | Frontier, WA | 3020 |
| Detroit Metropolitan Airport, MI | 3807 | Galveston, TX | 5310 |
| DHL Airways, NY | 4772 | Gary, IN | 3905 |
| DHL Worldwide Express, WA | 3073 | Gateway Freight Services Inc., CA | 2772 |
| DHL Worldwide Express, San Francisco, CA | 2870 | Georgetown, SC | 1602 |
| DHL, Cincinnati, OH | 4197 | Gloucester City, NJ | 1113 |
| DHL-HUB Riverside, CA | 2792 | Gloucester, MA | 0404 |
| DHL, Los Angeles, CA | 2770 | Good Hope, LA | 2014 |
| DHL, Miami, FL | 5296 | Gramercy, LA | 2010 |
| Douglas, AZ | 2601 | Grand Forks, ND | 3427 |
| Duluth, MN | 3510 | Grand Haven, MI | 3816 |
| Dunseith, ND | 3422 | Grand Portage, MN | 3613 |
| Dupage Airport, IL | 3984 | Grand Rapids, MI | 3806 |
| Durham, NC | 1503 | Grant County Airport, WA | 3082 |
| Dworkin/Cosell Courier, JFK Int'l Airport, NY | 4775 | Great Falls, MT | 3304 |
| Eagle County Regional Airport | 3385 | Greater Rockford Airport, Rockford, IL | 3909 |
| Eagle Pass, TX | 2303 | Green Bay, WI | 3703 |
| East Chicago, IN | 3904 | Greenville, MS | 2011 |
| Eastport, ID | 3302 | Greenville-Spartanburg, SC | 1603 |
| Eastport, ME | 0103 | Guanica, PR | 4905 |
| Edinburg User Fee Airport, TX | 2381 | Guayanilla, PR | 4912 |
| El Paso, TX | 2402 | Gulfport, MS | 1902 |
| Emery World Courier, Dayton, OH | 4195 | Hannah, ND | 3408 |
| MICOM | 4773 | Hansboro, ND | 3415 |
| Erie, PA | 4106 | Harrisburg, PA | 1109 |
| Escanaba, MI | 3808 | Hartford, CT | 0411 |
| Eureka, CA | 2802 | Highgate Springs-Alburg, VT | 0212 |
| Everett, WA | 3006 | Hildago, TX | 2305 |
| Fabens, TX | 2404 | Hilo, HI | 3202 |
| Fairbanks, AK | 3111 | Honolulu Int'l. Airport, HI | 3205 |
| Fairport, OH | 4111 | Honolulu Airport | 3295 |
| Fajardo, PR | 4904 | Honolulu, HI | 3201 |
| Fall River, MA | 0407 | Hopewell, VA | 1408 |
| Fargo, ND | 3411 | Houlton, ME | 0106 |
| Federal Express, Anchorage, AK | 3195 | Houston Intercontl, TX | 5309 |
| Federal Express, Memphis, TN | 2095 | Houston, TX | 5301 |
| Federal Express , Oakland, CA | 2895 | Hulman Regional Airport, IN | 3984 |
| Fedex ECCF, NJ | 4671 | Humacao, PR | 4906 |
| Federal Express Indianapolis, IN | 4198 | Huntsville, AL | 1910 |
| Federal Express Corp. | 4770 | Huron, OH | 4117 |
| Federal Express Courier HUB Miami, FL | 5297 | IBC Courier HUB, FL | 5298 |
| Fernandina, FL | 1805 | IBC Pacific, Burlingame, CA | 2873 |
| Ferry, WA | 3013 | IBC Pacific, CA | 2776 |
| Ferrysburg, MI | 3844 | Indianapolis IN | 4110 |
| Fort Fairfield, ME | 0107 | International Falls-Ranier, MN | 3604 |
| Fort Kent, ME | 0110 | International Courier Assoc, LA | 5270 |
| Fort Lauderdale-Hollywood Int'l Airport, FL | 5210 | JFK International Airport, NY | 4701 |
| Fort Meyers, FL | 1822 | Jackman, ME | 0104 |
| Fort Pierce, FL | 5205 | Jacksonville, FL | 1803 |
| Fort Wayne Airport, IN | 4183 | Jobos, PR | 4911 |
| Fort Worth Alliance, TX | 5583 | Jonesport, ME | 0122 |
| Fortuna, ND | 3417 | Juneau, AK | 3101 |
| Frederiksted, VI | 5105 | Kahului, HI | 3203 |
| Freeport, TX | 5311 | Kalama, WA | 2909 |
| Fresno, CA | 2803 | Kalispell Airport, MT | 3324 |
| Friday Harbour, WA | 3014 | Kansas City, MO | 4501 |

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

| | | | |
|--|------|---|------|
| Piegan, MT | 3316 | San Pablo Bay, CA | 2829 |
| Pinecreek, MN | 3425 | San Ysidro, CA | 2504 |
| Pittsburgh, PA | 1104 | Sand Point, AK | 3125 |
| Plymouth, MA | 0406 | Santa Teresa Airport, NM | 2481 |
| Point Roberts, WA | 3017 | Santa Teresa, NM | 2408 |
| Ponce, PR | 4908 | Sarasota-Bradenton Airport, FL | 1883 |
| Port Angeles, WA | 3007 | Sarles, ND | 3409 |
| Port Arthur, TX | 2101 | Sasabe, AZ | 2606 |
| Port Canaveral, FL | 1816 | Sault Ste. Marie, MI | 3803 |
| Port Hueneme, CA | 2713 | Savannah, GA | 1703 |
| Port Huron, MI | 3802 | Scobey, MT | 3309 |
| Port Lavaca, TX | 5313 | Searsport, ME | 0152 |
| Port Manatee, FL | 1821 | Seattle, WA | 3001 |
| Port Sulphur, LA | 2005 | Seattle-Tacoma Int'l Airport, WA | 3029 |
| Port Townsend, WA | 3008 | Segundo, CA | 2711 |
| Portal, ND | 3403 | Selby, CA | 2827 |
| Porthill, ID | 3308 | Sheboygan, WI | 3707 |
| Portland Int'l Airport, OR | 2910 | Sherwood, ND | 3414 |
| Portland, ME | 0101 | Shreveport-Bossier City, LA | 2018 |
| Portsmouth, NH | 0131 | Sioux Falls, SD | 3502 |
| Presidio, TX | 2403 | Sitka, AK | 3115 |
| Presque Isle, MI | 3842 | Skagway, AK | 3103 |
| Progresso, TX | 2309 | Sodus Point, NY | 0905 |
| Providence, RI | 0502 | Spirit of St. Louis Airport, MO | 4506 |
| Provincetown, MA | 0409 | Spokane, WA | 3022 |
| Port Everglades, FL | 5203 | Springfield, MA | 0402 |
| Racine, WI | 3708 | Springfield, MO | 4505 |
| Raymond, MT | 3301 | St. Albans, VT | 0201 |
| Redwood City, CA | 2821 | St. John, ND | 3405 |
| Reidsville, NC | 1506 | St. Joseph, MO | 4502 |
| Reno, NV | 2833 | St. Louis, MO | 4503 |
| Richford, VT | 0203 | St. Petersburg, FL | 1814 |
| Richmond, CA | 2812 | St. Rose, LA | 2013 |
| Richmond-Petersburgh, VA | 1404 | Stockton, CA | 2810 |
| Rio Grande City, TX | 2307 | Sugar Land Regional Airport, TX | 5381 |
| Rochester User Fee Airport, MN | 3581 | Suisan Bay, CA | 2831 |
| Rochester, NY | 0903 | Sumas, WA | 3009 |
| Rockland, ME | 0121 | Sweetgrass, MT | 3310 |
| Rogers City, MI | 3818 | Swift Sure Courier Services Limited, NY | 0972 |
| Roma, TX | 2310 | Swissair (Skyracer), JFK Int'l Airport, NY | 4776 |
| Roosville, MT | 3318 | Syracuse, NY | 0906 |
| Roseau, MN | 3426 | Tacoma, WA | 3002 |
| Sabine, TX | 2102 | Tampa, FL | 1801 |
| Sacramento Int'l Airport, CA | 2835 | Tecate, CA | 2505 |
| Saginaw/Bay City, Flint, MI | 3804 | Texas City, TX | 5306 |
| Salem, MA | 0408 | TNT Express Consignment, TX | 3971 |
| Salt Lake City, UT | 3303 | TNT Express Worldwide, LAX, CA | 2775 |
| San Antonio, TX | 5507 | TNT Skypak, Buffalo, NY | 0971 |
| San Bernadino Int'l Airport, Los Angeles, CA | 2782 | TNT Skypak, JFK Int'l Airport, NY | 4778 |
| San Diego, CA | 2501 | TNT Skypak, San Francisco, CA | 2872 |
| San Francisco, CA | 2809 | Toledo, OH | 4105 |
| San Francisco Int'l Airport, CA | 2801 | Trenton/ Mercer County User Fee Airport, NJ | 1183 |
| San Joaquin River, CA | 2828 | Tri-City User Fee Airport, Bountville, TN | 2027 |
| San Jose Int'l Airport, San Fransisco, CA | 2834 | Trout River, NY | 0715 |
| San Juan Int'l Airport, PR | 4913 | Tucson, AZ | 2609 |
| San Juan, PR | 4909 | Tulsa, OK | 5505 |
| San Luis, AZ | 2608 | Turner, MT | 3306 |

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

List 7 – Excise Tax Exemption Codes

Code Explanation

Customs Heading Numbers

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

Educational, Technical, Cultural, Religious, and Litterary

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

Taxable Goods Under Licence

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

Taxable Goods Exempt Conditionally Upon End-use

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

94 Other imported goods covered by an Order in Council authorizing the remission of the excise tax paid or payable thereon.

95 Imported goods qualifying under other exemptions provided for or changed by impending law, excise policy or regulation, predicated on a budget announcement; prior approval must be obtained from the CRA before this code may be used.

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

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

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

- 97 Goods imported by diplomats (accredited representative as per Article 34 of the Convention set out in Schedule I to the *Foreign Missions and International Organizations Act* or Article 49 of the Convention set out in Schedule II to that Act).
 - tobacco products – Schedule II to the *Excise Tax Act*
 - wine – Section 28.1 of the *Excise Tax Act*
 - goods outlined in Section 6 and Section 7 of Schedule I as per paragraph 10(c) and paragraphs 8(b) and 8(c) of Schedule I to the *Excise Tax Act* (automobiles, station wagons and vans, and air conditioners thereof)
- 99 Goods imported by municipalities which are exempted by paragraph 8(a) of Schedule I to the *Excise Tax Act* (air conditioners for permanent installation or permanently installed in an ambulance or hearse). In addition, goods exempted by paragraphs 10(a) and (b) of Schedule I to the *Excise Tax Act* (automobiles, station wagons and vans sold under conditions that qualify the sale as a zero-rated supply for the purpose of Part IX of the Act or imported for police or fire-fighting services).

APPENDIX I**BAR CODE SPECIFICATIONS****Bar Code Specifications Applicable to all Customs Bar Code Labels****1. Bar Code Symbologies**

Either of the following bar code symbologies may be selected:

- (a) standard code 3 of 9, as defined in the AIM document USS-39 (USD-3), (AIM is the Automatic Identification Manufacturers, Inc.). Use of the optional code 3 of 9 Modulo 43 checksum is not acceptable. Code 3 of 9 bar code symbols may be printed with either a 2:1 or 3:1 wide to narrow bar width ratio, subject to meeting requirements in paragraph 15 of this appendix; or
- (b) Code 128 is defined in AIM document USS-128 (USD-6). A Modulo 103 checksum digit is a mandatory part of code 128.

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

2. Width of Narrow Bar

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

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

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

3. Width of Wide Bar

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

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

4. Length of Quiet Zones

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

5. Bar Code Symbol Height

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

6. Bar Code Symbol Length

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

7. Human Readable Format

- (a) Human readable print (names or numbers) must always be below the bar code.
- (b) The height of the human readable print must be at least 0.0984 in. (0.25 cm).
- (c) The human readable number must begin on the left side of the bar code directly below the point where the bar code starts.
- (d) The spacing between the bar code and the human readable format and any subsequent lines must be at least 0.03 in. (0.08 cm).

8. Print Contrast Ratio

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

$$\text{PCR} = \frac{\text{Reflectance of Spaces} - \text{Reflectance of Bars}}{\text{Reflectance of Spaces}}$$

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

9. Readability

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

10. Lifetime

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

11. Print Type

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

12. Label Size

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

Bar Code Specifications Specific to Account Security Holder Transaction Numbers

13. Code for Transaction Numbers

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

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

14. Human Readable Format

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

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

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

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

15. Delimited Area

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

16. Private Printing

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

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

APPENDIX J

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

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

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

The following are three types of acceptable formats.

(a) Total Consolidation

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

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

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

Field No. 3 – Type – Indicate “F.”

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

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

Field No. 6 – Payment Code – Leave blank.

Field No. 7 – Mode of Transport – Indicate “2.”

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

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

Field No. 10 – Sub-header Number – Indicate “1.”

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

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

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

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

Field No. 15 – U.S. Port of Exit – Indicate “1001.”

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

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

Field No. 18 – Time Limit – Leave blank.

Field No. 19 – Freight – Indicate “1.”

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

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

Field No. 22 – Description – Indicate “LVS.”

Field No. 23 – Weight in Kilograms – Indicate “1.”

Field No. 24 – Previous Transaction Number – Leave blank.

Field No. 25 – Previous Transaction Line – Leave blank.

Field No. 26 – Special Authority – Leave blank.

Field No. 27 – Classification Number – Use the dummy classification number “0000999900.”

Field No. 28 – Tariff Code – Leave blank.

Field No. 29 – Quantity – Show the number of consolidated shipments on this line.

Field No. 30 – Unit of Measure – Leave blank.

Field No. 31 – Value for Duty Code – Indicate “13.”

Field No. 32 – SIMA Code – Indicate “51” if the SIMA is applicable; otherwise, leave blank.

Field No. 33 – Rate of Customs Duty – Indicate “1.0” (duties and taxes must be calculated off entry using the appropriate duty rate).

Field No. 34 – Excise Tax Rate – Indicate “44.0” (excise tax must be calculated off entry using the appropriate rates).

Field No. 35 – Rate of GST – Indicate “39.0” (GST must be calculated off entry using the appropriate rate).

Field No. 36 – Value for Currency Conversion – Use “CAD” (currency conversions are made off entry).

Field No. 37 – Value for Duty – Use “CAD.”

Field No. 38 – Customs Duties – Indicate the customs duty amount.

Field No. 39 – SIMA Assessment – Show the total SIMA assessment payable, if applicable.

Field No. 40 – Excise Tax – Enter the total excise tax payable.

Field No. 41 – Value for Tax – Use “CAD.”

Field No. 42 – GST – Enter the total GST payable.

Field No. 43 – Deposit – Leave blank.

Field No. 44 – Warehouse Number – Leave blank.

Field No. 45 – Cargo Control Number – Leave blank.

Field No. 46 – Carrier Code at Importation – Leave blank.

Field No. 47 – Customs Duties – Enter the total customs duties payable.

Field No. 48 – SIMA Assessment – Enter the total SIMA assessment payable.

Field No. 49 – Excise Tax – Enter the total excise tax payable.

Field No. 50 – GST – Enter the total GST payable.

Field No. 51 – Total – Enter the total payable.

(b) Consolidation by Importer

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

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

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

Field No. 3 – Type – Indicate “F.”

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

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

Field No. 6 – Payment Code – Leave blank.

Field No. 7 – Mode of Transport – Indicate “2.”

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

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

Field No. 10 – Sub-header number – Indicate “1.”

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

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

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

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

Field No. 15 – U.S. Port of Exit – Indicate “1001.”

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

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

Field No. 18 – Time Limit – Leave blank.

Field No. 19 – Freight – Indicate “1.”

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

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

Field No. 22 – Description – Indicate “LVS.”

Field No. 23 – Weight in Kilograms – Indicate “1.”

Field No. 24 – Previous Transaction Number – Leave blank.

Field No. 25 – Previous Transaction Line – Leave blank.

Field No. 26 – Special Authority – Leave blank.

Field No. 27 – Classification Number – Use the dummy classification number “0000999900.”

Field No. 28 – Tariff Code – Leave blank.

Field No. 29 – Quantity – Show the number of consolidated shipments on this line.

Field No. 30 – Unit of Measure – Leave blank.

Field No. 31 – Value for Duty Code – Indicate “13.”

Field No. 32 – SIMA Code – Indicate “51” if the SIMA is applicable; otherwise, leave blank.

Field No. 33 – Rate of Customs Duty – Indicate “1.0” (duties and taxes must be calculated off entry using the appropriate duty rate).

Field No. 34 – Excise Tax Rate – Indicate “44.0” (excise tax must be calculated off entry using the appropriate rates).

Field No. 35 – Rate of GST – Indicate “39.0” (GST must be calculated off entry using the appropriate rate).

Field No. 36 – Value for Currency Conversion – Use “CAD” (currency conversions are made off entry).

Field No. 37 – Value for Duty – Use “CAD.”

Field No. 38 – Customs Duties – Indicate the customs duty amount.

Field No. 39 – SIMA Assessment – Show the total SIMA assessment payable, if applicable.

Field No. 40 – Excise Tax – Enter the total excise tax payable.

Field No. 41 – Value for Tax – Use “CAD.”

Field No. 42 – GST – Enter the total GST payable.

Field No. 43 – Deposit – Leave blank.

Field No. 44 – Warehouse Number – Leave blank.

Field No. 45 – Cargo Control Number – Leave blank.

Field No. 46 – Carrier Code at Importation – Leave blank.

Field No. 47 – Customs Duties – Enter the total customs duties payable.

Field No. 48 – SIMA Assessment – Enter the total SIMA assessment payable.

Field No. 49 – Excise Tax – Enter the total excise tax payable.

Field No. 50 – GST – Enter the total GST payable.

Field No. 51 – Total – Enter the total payable.

(c) Special Authority Shipments

Shipments released under this program that are accounted for using a special authority number, specifically OICs and duty deferral, must be accounted for separately, either individually on a transaction-by-transaction basis or consolidated by importer. Multiple transactions using the same special authority for an importer can be combined into one line if the following information is equal for each transaction:

- Business Number, import/export account;
- Special Authority (OIC number);
- Classification Number;
- Tariff Treatment;
- Customs Duty Rate Input;
- Excise Tax Rate;
- Rate of GST.

In cases where one importer uses more than one special authority, the information can be consolidated into one entry with each special authority reported on a separate line on the entry.

Accounting is not necessary for shipments released under the *Courier Imports Remission Order* (CIRO).

Field No. 1 – Importer Name and Address – Use importer’s business numbers and import/export (RM) account number in the space provided in the field “No.”

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

Field No. 3 – Type – Indicate “F.”

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

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

Field No. 6 – Payment Code – Leave blank.

Field No. 7 – Mode of Transport – Indicate “2.”

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

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

Field No. 10 – Sub-header Number – Self-explanatory, see Appendix B.

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

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

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

Field No. 14 – Tariff Treatment – Self-explanatory, as per Appendix B.

Field No. 15 – U.S. Port of Exit – Indicate “1001.”

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

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

Field No. 18 – Time Limit – Leave blank.

Field No. 19 – Freight – Indicate “1.”

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

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

Field No. 22 – Description – Self-explanatory, as per Appendix B.

Field No. 23 – Weight in Kilograms – Indicate “1.”

Field No. 24 – Previous Transaction Number – Leave blank.

Field No. 25 – Previous Transaction Line – Leave blank.

Field No. 26 – Special Authority – Show the Order in Council number in this field.

Field No. 27 – Classification Number – Show the correct classification number as indicated in the *Customs Tariff*.

Field No. 28 – Tariff Code – Leave blank.

Field No. 29 – Quantity – Show the number of consolidated shipments on this line.

Field No. 30 – Unit of Measure – Leave blank.

Field No. 31 – Value for Duty Code – Indicate “13.”

Field No. 32 – SIMA Code – Indicate “51” if SIMA is applicable; otherwise, leave blank.

Field No. 33 – Rate of Customs Duty – Self-explanatory, as per Appendix B.

Field No. 34 – Excise Tax Rate – Self-explanatory, as per Appendix B.

Field No. 35 – Rate of GST – Self-explanatory, as per Appendix B.

Field No. 36 – Value for Currency Conversion – Use “CAD” (currency conversions are made off entry).

Field No. 37 – Value for Duty – Use “CAD.”

Field No. 38 – Customs Duties – Indicate the customs duty amount.

Field No. 39 – SIMA Assessment – Show the total SIMA assessment payable, if applicable.

Field No. 40 – Excise Tax – Enter the total excise tax payable.

Field No. 41 – Value for Tax – Use “CAD.”

Field No. 42 – GST – Enter the total GST payable.

Field No. 43 – Deposit – Leave blank.

Field No. 44 – Warehouse Number – Leave blank.

Field No. 45 – Cargo Control Number – Leave blank.

Field No. 46 – Carrier Code at Importation – Leave blank.

Field No. 47 – Customs Duties – Enter the total customs duties payable.

Field No. 48 – SIMA Assessment – Enter the total SIMA assessment payable.

Field No. 49 – Excise Tax – Enter the total excise tax payable.

Field No. 50 – GST – Enter the total GST payable.

Field No. 51 – Total – Enter the total payable.

EXAMPLE 1

Total Consolidation

This example shows a total consolidation of various importers' shipments under the broker's/agent's business number and import/export account and the generic classification number 0000999900.

EXAMPLE 2

Consolidation by Business Number

This example shows a consolidation by business number. Note that within a business number it is also possible to consolidate by special authority number (two different Orders in Council are shown here). The remainder of this importer's shipments has been consolidated under the generic classification number 0000999900.

REFERENCES

| | |
|---|--|
| ISSUING OFFICE – Assessment Unit Assessment and Licensing Division Trade Programs and CARM Directorate | HEADQUARTERS FILE – 7580-0, 7580-1, 7600-1, 7640-1 |
| LEGISLATIVE REFERENCES – <i>Customs Tariff</i> <i>Customs Act</i> <i>Excise Tax Act</i> <i>Excise Act</i> <i>Financial Administration Act</i> <i>Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977</i> | OTHER REFERENCES – D1-7-1 , D3-1-1 , D4-2-1 , D4-3-7 , D7-4-1 , D8-1-1 , D8-2-8 , D13 , D14 , D15 , and D16 Series, D17-1-1 , D17-1-2 , D17-1-3 , D17-1-5 , D17-1-11 , D17-4-0 |
| SUPERSEDED MEMORANDA “D” – D17-1-10, January 27, 2003 | |

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



Printed in Canada