



Ottawa, March 13, 2013

MEMORANDUM D17-1-5

REGISTRATION, ACCOUNTING AND PAYMENT FOR COMMERCIAL GOODS

This memorandum outlines the policies and procedures of the Canada Border Services Agency (CBSA) requirements for client registration, to account for, and for payment of duties and taxes on imported commercial goods. This memorandum does not include procedures for goods cleared under the Customs Self Assessment (CSA) program. For procedures related to goods cleared under the Customs Self Assessment Program, please consult D17-1-7, *Customs Self Assessment Program for Importers*. A glossary of CBSA terminology is included at the end of Section 4.

Note: Amounts are in Canadian dollars unless otherwise specified.

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GUIDELINES AND GENERAL INFORMATION

Using a Customs Broker

1. Importers may choose to transact business directly with the Canada Border Services Agency (CBSA) or they may authorize a licensed customs broker to conduct business on their behalf such as;

- (a) Register for a Business Number (BN), importer/exporter account;
- (b) Prepare release (interim accounting) documentation;
- (c) Prepare final accounting documentation;
- (d) Remit payment of duties and taxes to the Receiver General; and
- (e) Request corrections and refunds to accounting documents.

2. The importer is required to provide the customs broker with written authority to act as their agent along with all the information needed to complete customs documentation. For more information on acceptable written authority refer to D1-6-1, *Authority to Act as Agent*.

3. Fees imposed by customs brokers are not regulated by the CBSA. Although importers may use a customs broker to transact business with the CBSA, they are ultimately responsible for accounting documentation, payment of duties and taxes, and subsequent corrections.

BUSINESS NUMBER REGISTRATION

Business Number

4. To transact business with the CBSA, a commercial importer requires a business number with an import/export account (RM). All release, interim and final accounting documents for commercial importations must show a valid BN. The correct BN account number must be indicated on both release and accounting documents.

5. To ensure that goods are released quickly, importers or customs brokers should arrange for an importer/exporter account with customs before a shipment arrives at the border or point of entry. If the Business Number (BN) indicated on interim release or final accounting documentation is rejected by the customs system as "invalid," the documentation will be returned to the importer or customs broker and the goods will not be allowed to enter Canada.

6. The name used on all release and accounting documents must correspond with the name under which the company registered for its customs program account. Clients with only one RM account who provide hard copy documents do not have to specify the account identifier on

release and accounting documents. Clients with more than one RM account must enter all 15 characters of their BN on all documents.

7. The letters RM should not be included as part of the account number on accounting documents. The number should appear as below:

1234567890001

8. If an importer or customs broker has more than one RM account but has not specified which one, the CBSA will release the shipment and issue Form Y50, *Reject Document Control*, to the importer or customs broker. Final accounting documents will not be accepted until the required corrections have been completed.

Note: Accounting time limits are not protected.

Format

9. The BN consists of 15 digits made up of a nine digit registration number and a six character alphanumeric account identifier. The nine digit registration number identifies the business and remains the same regardless of the number or types of accounts. The account identifier includes a two character program identifier and a four digit reference number identifying the account in each program. Companies can have one or more account numbers in each program.

Program Account Identifiers

10. The four program identifiers are:

- (a) RC – Corporate Income Tax
- (b) RM – Import/Export
- (c) RP – Payroll Deductions
- (d) RT – Goods and Services Tax (GST)

11. An importer or exporter may have more than one RM account identifier. For example, a company with branches or divisions will have one nine digit registration number but may have separate RM account identifiers for each branch or division.

12. Example BN: 123456789 RM 0003

In this example, 12345 6789 is the company's registration number. RM identifies the program (in this case the Import/Export program). The last four digits (0003) identify the account number, a third Import/Export account.

Registration Forms

13. An importer or customs broker registering with one of the BN programs for the first time, or adding an RM account to an existing BN, must use specific forms when faxing the registration request to the Winnipeg Tax Centre (WTC) at **1-800-959-8302**.

14. The following forms and pamphlets are available at most CBSA and Canada Revenue Agency (CRA) offices and on the CRA website at www.cra.gc.ca.

15. Form RC1, *Request for a Business Number (BN)*, for businesses, in all the provinces except Quebec, with no accounts in the BN program. The pamphlet RC2, *The Business Number and Your Canada Revenue Agency Accounts*, provides information about the BN.

16. For businesses in Québec, please consult the CRA website at www.cra.gc.ca and select business account registration.

17. Form RC1C, *Business Number (BN) – Import/Export Account Information*, for clients who have a BN but need an RM account. A sample of Form RC1C can be found on the CRA website at www.cra.gc.ca.

18. In the event an urgent registration is required, a customs broker can contact the Customs Business Number Registration (CBNR) unit of the WTC from 7 a.m. to 6 p.m. (Central Daylight Time). Customs brokers/agents who are registering their clients by telephone must be prepared to provide the WTC with all of the information required on the appropriate form.

Note: Before contacting the WTC to request a new BN or an RM account for a business, the customs broker/agent should make every effort to verify with the client that the business does not have an existing BN or RM account.

19. To register, or for more information, contact the nearest CRA tax services office. Telephone numbers are listed in the blue pages of the local telephone book in the Government of Canada section. Registration may be obtained by telephone, fax, or mail. Local CBSA offices also provide forms and forward completed applications to a tax services office for processing. Tax services offices are open Monday to Friday, except statutory holidays, from 8:15 a.m. to 4:30 p.m. The Tax Services Offices' addresses, office hours, and fax numbers can be found on the CRA website at www.cra.gc.ca.

Required Information

20. The following information must be provided to register for a BN:

- (a) Legal entity name – the legal name of the company for which all invoices and/or refunds will be issued;
- (b) Physical location – the address of the legal entity;
- (c) Mailing address – if different from the legal entity (i.e., clients may request that their lawyer or accountant receive mail);
- (d) Account name – the name of the account identifier clients use for their books and records; and
- (e) Account address – the account address if different from the legal entity.

Example

Legal entity name: 123 Ont. Inc.
 Operating or trade name: Blues Brothers Steel Company
 Physical location: 987 Rockshore Drive
 Toronto ON T4K 8L8
 Mailing address: c/o John Smith Attorney at Law
 879 Bloor Street
 Toronto ON T8J 3N7
 Account name: 123 Ont. Inc. – Vancouver Office
 Account address: c/o ABC Customs Brokers
 789 Stanley Drive
 Vancouver BC V3K 7S1

Exceptions

21. Circumstances when customs brokers will use their BN RM account:

(a) **High and Low Value Shipments (HVS and LVS)** – Customs brokers representing one time importers of commercial goods or non-commercial casual goods who are not entitled to obtain their own Business Number, can process the shipments using the RM account number under their own broker's BN. The broker's importer/exporter account number must be identified as "HVS one-time importer" or "LVS one time importer" as applicable.

(b) **Courier/LVS Program** – Customs brokers accounting for shipments released under the courier/LVS program may process consolidated entries using an RM account number under their own BN. This account should be identified as "Courier/LVS Program."

(c) **Importation of High Value Non Commercial (Casual) Goods** – High value non-commercial or casual goods imported under the commercial process (via a B3) should be accounted for under an RM account assigned to the customs broker's BN. This account should be identified as "High Value, Casual Importations."

(d) **Temporary Importation** – Importers who temporarily import commercial goods into Canada on Form E29B, *Temporary Admission Permit*, and export the goods, do not need a BN. However, if the goods are temporarily imported but subsequently remain in Canada, the goods must be accounted for using the importer's BN and RM account; if they do not have an existing BN, they must obtain a BN with an RM account to account for the duties and taxes owing. For more information, refer to Memorandum D17-1-4, *Release of Commercial Goods*.

(e) **Convention and Trade Shows** – Customs brokers may register a convention or trade show under their BN, using the name of the convention or trade show as the RM account name. However, importers of

commercial goods for display or sale at a convention or trade show should register for a BN.

Change in BN Information

22. A request to change BN identification information, such as business name or address or to have an importer/exporter account reactivated should be forwarded to a CRA business window.

Change in Legal Entity

23. If the legal basis under which business is conducted changes, such as when an unincorporated business becomes a corporation, or a corporation merges with one or more corporations to form a new corporation, a new BN may be obtained from a CRA business window if required.

Account Inquiries

24. Importers should provide customs brokers or agents with up-to-date import/export account data on a regular basis.

25. Only the importer and those authorized by the importer will be given access to client account information. Customs brokers or agents requesting confirmation of a client's BN account information will be directed to contact the client.

ACCOUNTING

General

26. The CBSA needs information to verify the value, classification, country of origin, tariff treatment, and exchange rate on imported goods. This data, as well as a breakdown of the duties and taxes owing must be shown on Form B3, *Canada Customs Coding Form*. Most of this information can be found on the commercial invoice provided when the goods were purchased. It may be conveyed either via hard copy (paper) or electronically.

Coding of Documents

27. The CBSA monitors all release and accounting documents for quality. Requirements for the completion of the various release documents can be found in Memorandum D17-1-10, *Coding of Customs Accounting Documents*. Importers and customs brokers must comply with the statutory or regulatory provisions on release documents (interim accounting) to the same extent as at final accounting.

28. The coding and format of Form B3, *Canada Customs Coding Form*, used to account for commercial goods, must be in accordance with Memorandum D17-1-10, *Coding of Customs Accounting Documents*. Accounting data transmitted electronically must comply with these requirements in the format set out in the CADEX participants requirements document. The information shown

on Form B3 must agree with the information on the release documentation.

29. If the importer or customs broker has posted security with the CBSA for release of goods prior to payment, the account security number appears as the first five digits of the transaction number on all accounting documentation. The transaction number is a 14 digit number that must be provided in bar code format. Information on the transaction number and coding instructions for the B3 are available in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

Note: The CBSA will apply the 14-digit bar-coded transaction number to accounting documents submitted by clients who do not have security.

Hard Copy Accounting Documents

30. The hard copy B3 must be given to the CBSA office where the goods are released. It may be either typed or handwritten. Copies of the form are available at CBSA offices, or it may be privately printed. Specifications are found in Memorandum D17-1-11, *Private Printing Policy and Procedures*. A copy of the form may also be obtained through the CBSA website at www.cbsa.gc.ca. A sample is also contained in Appendix A.

Customs Cash Entry Processing System (CCEPS)

31. CCEPS is a self-serve automated system for individuals or small businesses who import commercial goods. Clients can use CCEPS at a computer station in certain CBSA offices to complete Form B3. The system helps clients complete the form through a series of prompts, calculates applicable duties and taxes, and generates a printed accounting form. A list of offices that provide CCEPS is contained in Appendix B.

Electronic Accounting Information

32. Accounting data may be transmitted by way of EDI from a company's office to the CBSA's Customs Automated Data Exchange (CADEX) system. For more information on how to participate in electronic commerce accounting, contact the Electronic Commerce Unit (ECU) Help Desk at **1-888-957-7224** or go to the web link at www.cbsa.gc.ca under services.

Note: An importer or customs broker must have security for release prior to payment in order to transact business electronically with the CBSA.

Invoice/Billing Documents

33. Form B3 is the official invoice for both cash clients and account security holders and represents an obligation for the duties and taxes owing on the goods. All corrections, audits, and appeals are based on the data submitted on this document.

34. The B3 is the only document that cash clients use for payment of duties and taxes. However, form K84 is issued by the CBSA on a daily and monthly basis for those clients with account security.

Time Limits

35. Final accounting documentation for goods released on the basis of interim accounting documents must be presented to and accepted by the CBSA's automated system within the prescribed time limit or a \$100.00 late accounting penalty will be applied to each overdue transaction.

36. The CBSA makes a distinction between "high value" and "low value" shipments for the purpose of establishing time limits for submitting this information.

High Value Shipments (exceeding \$2,500.00)

37. The calculation of the time limit for high value shipments is based on regular business days and does not include Saturdays, Sundays and federal and provincial holidays.

38. Final accounting documentation must be presented or transmitted and accepted by the CBSA's automated system within five business days of the date the CBSA releases the goods. The day of release is considered day zero. When goods are released on a Saturday, Sunday, or holiday, the accounting period begins on the first business day after release.

39. Importers or customs brokers have until one half hour before the end of the day shift, on the fifth day to submit their accounting data. If the data is transmitted electronically, CBSA must receive and validate the data prior to 9:00 p.m. E.S.T. on the fifth day. For an example of a time limit for a high-value shipment, please see Appendix C.

Low Value Shipments (not exceeding \$2,500.00)

40. Accounting information must be presented or transmitted and accepted by the CBSA's automated system by the 24th day of each month following the month in which the goods were released. Accounting documents must be presented or transmitted for each shipment released in the previous month. If the 24th day falls on a weekend or statutory/civic holiday, goods must be accounted for on the previous business day. Importers or customs brokers have until one half hour before the end of the day shift on the 24th to present their accounting data. If the data is transmitted electronically, CBSA must receive and validate the data prior to 9:00 p.m. E.S.T. For an example of a time limit for a low value shipment, please see Appendix D.

Provincial Civic Holidays

41. CBSA's automated system will not generate the daily K84, *Importer/Customs Broker Account Statement*, on a provincial civic holiday.

42. If the importer or customs broker accounts or transmits accounting documentation on a civic holiday, the CBSA will assume the intent was to account without the benefit of the holiday and process the transaction normally (i.e., it will appear on the current monthly Form K84). For examples please see Appendix E.

Extensions

43. An application may be made for an extension of the time limit of up to three business days where a CBSA error or delay may have contributed to a failure to account on time. Some examples might be:

- (a) The CBSA supplied erroneous information to the importer or customs broker;
- (b) The CBSA did not supply essential information to the importer or customs broker;
- (c) an error or delay occurred in the manual processing by the CBSA; or
- (d) a serious error or delay occurred in the CBSA's automated processing.

44. The application should be made in a letter containing sufficient information to process the request. This letter must be submitted to the CBSA office where the goods were released.

Cash Clients

45. Data from the accounting document is entered into the CBSA automated system which generates a Form B3-1, *Canada Customs – Detailed Coding Statement* (DCS). The DCS notifies of errors and serves as a receipt when the data is accurate. A sample of this form is contained in Appendix F.

46. If corrections are required, the CBSA cashier returns the complete accounting package and the DCS to the importer or customs broker.

47. If the system accepts the accounting document, the cashier will collect the duties and taxes owing, stamp the copy of the DCS and Form B3 "duty paid," and return the DCS as receipt of payment. The CBSA will then release the goods.

Late Accounting Penalty

48. Final accounting documentation must be presented and accepted by the CBSA's automated system within the prescribed time limit or a \$100.00 late accounting penalty will be applied to each overdue transaction.

49. Penalties assessed against high value shipments (exceeding \$2,500.00) released at an automated office will appear on the K84. Penalties assessed against low value shipments, and high value shipments released at non-automated offices will be assessed manually and issued on Form K23A, *Invoice*. A sample of the Form K23A is contained in Appendix G.

Release Notification Report

50. This report is printed at automated CBSA offices each business day, and distributed to all account security holders. EDI participants have access to an electronic version. The report contains information concerning all shipments released the previous business day or earlier which were not entered into the CBSA's automated system.

Note: Transaction queried on an electronic release notification will not be produced on the hard copy release notification report.

Overdue Release Report

51. This report lists all transactions released by the CBSA for which no accounting data was received within the prescribed time limits. It includes transactions that were rejected when no revised accounting information was received. A penalty of \$100.00 for each overdue transaction is identified on the daily notice once final accounting is provided.

Late Transaction Payment Interest

52. If accounting information is presented late and transactions move from one deferred payment period to the next, late transaction payment interest is charged from the first calendar day following the date the duties and taxes should have been paid (the last business day of the previous month). Interest ends when the total outstanding duties and taxes have been paid. For an example please see Appendix H.

Waiver or Cancellation of Late Accounting Penalties and Interest

53. A client may seek waiver of a late accounting penalty identified on a K84 daily notice prior to assessment on a K84 monthly statement. Late accounting penalties and late transaction payment interest assessed on Form K84 monthly statement and Form K23A invoice may also be cancelled under the interest and penalty relief provisions. These discretionary provisions permit the CBSA to help clients resolve problems that arise from situations beyond their control, for example:

- (a) CBSA errors such as CBSA systems programming or keying errors;
- (b) CBSA delays such as manual or automated processing delays;

(c) natural or human-made disasters such as floods, ice storms or fire;

(d) death or incapacity of a key employee responsible for reporting to the CBSA such as serious illness or emotional stress caused by a death in their immediate family;

(e) unanticipated civil disturbances or disruptions in services such as demonstrations, terrorism when alternative means of compliance are not readily available; or

(f) extraordinary circumstances not covered above such as a client's automated system being down for extended periods of time.

54. An application for waiver or cancellation is unlikely to be approved in a case where the late accounting or late transaction payment resulted from neglect or lack of awareness on the part of the importer or customs broker. An example of client neglect is a failure to adhere to transmission requirements specified in the ECCRD.

55. Applications for cancellation are also unlikely to be approved when the importer or broker had sufficient time to apply for waiver, but chose not, or neglected, to do so. Application for penalty cancellation will be denied if not received by CBSA within 90 days of the penalty being assessed unless an extension of time is granted under s. 129.1 of the *Customs Act*. [For information about extensions, see the CBSA website at <http://www.cbsa-asfc.gc.ca/recourse-recours/et-pd-eng.html> (Accountability/Appeals/Extension).]

56. A Form E571 or a letter containing the same information is used to apply for a waiver or cancellation of late accounting penalties and associated late transaction payment interest, when applicable. A waiver application should be submitted immediately after the prospective penalty is identified on the daily notice, rather than waiting until the monthly statement is generated. This will ensure, whenever possible, that the penalty will not be assessed on the monthly statement if it is eligible to be waived.

57. Applications for waiver involving transactions released from a single releasing office should be sent to the CBSA office where the goods were released, preferably 5 or more business days before the monthly statement will be issued.

58. Applications for waiver or cancellation that involve transactions from more than one releasing office, accounting dates within 5 days prior to the monthly statement date, and/or automated systems problems may be forwarded to the

Manager, Recourse Policy
Recourse Directorate, CBSA
1686 Woodward Drive
Ottawa ON K1A 0L8
Fax: 613-960-5112

or
 Manager, Recourse Division
 GTA Region (Toronto), CBSA
 1 Front St. W. 3rd floor
 Toronto ON M5J 2X6
 Fax: 416-954-6740

59. If the monthly statement has already been generated, the importer or customs broker should pay the penalty amount on the due date and submit an application for cancellation to the Recourse manager at the address noted above. The cancellation application should include proof of payment. If the application is approved, a cheque will be issued for that amount.

60. When clients are not satisfied with the outcome of their application for waiver, they can apply for cancellation within 90 days from the date the penalty was assessed on the monthly K84 statement or K23A invoice. This application for cancellation must include a copy of the first decision and an explanation of why the client thinks the decision should have been different. The application should be sent to the recourse manager at the address noted above.

61. The assigned recourse officer will contact the client about any cancellation application he recommends be denied and give the reasons for same. This letter will provide the clients with a short opportunity to respond. The delegated recourse official will review the recommendation and all client information and, for any cancellation application he denies, issue a decision letter and reasons. It will include reasons and identify any further recourse avenues that may exist.

62. CBSA may proactively waive late accounting penalties arising from a national CBSA system outage lasting more than four hours or from other CBSA systems problems, such as provincial holidays without a client application. Electronic commerce clients will be notified through a CADEX broadcast message the day after the system problem.

63. Due to the volume of penalties, the CBSA may sometimes not have time to proactively waive a penalty and it will appear on the monthly statement. A copy of the daily notice on which the prospective penalty is identified should be provided to the client's central payment office with a copy of the notice referred to in paragraph 61. The payment office will verify whether the penalty should have been waived and, if so, will cancel the penalty prior to payment.

64. All cancellation applications approved by CBSA Recourse that result in a refund of late accounting penalties and associated late transaction payment interest, when applicable, will be assigned a bar code number. This bar code number will appear on Form E571, *Late Accounting Penalties – Application for Waiver, Cancellation*, in the "Mail cheque to" field. A copy of the bar-coded Form E571 is sent to the client to confirm the status of his or her application.

65. The bar code number will be used by the CBSA regional office that issues refunds to issue the cheque and it will also appear on the cheque stub. This should allow the importer or customs broker to cross-reference their refund to the original application for cancellation.

Account Security

66. The daily and monthly importer/customs broker account statements (K84) are generated by the CBSA office where the Form B3 was received. K84s will be redirected to CBSA central payment offices. The K84s may be picked up at the payment office on a daily basis. Samples of a daily and monthly K84 are contained in Appendices J and K.

67. The CBSA's automated system generates a K84 daily notice for each account security number, identifying the accounting documents accepted by the system the previous business day by transaction number, sorted by office of release. The transactions on a customs broker's daily notice are also sorted by importer.

68. Customs brokers may obtain a separate page of the K84 daily notice for clients under the Importer Direct Security Option, if an "I" is indicated in payment mode code, Field No. 6 on Form B3. A separate page is not provided for clients under the GST Direct Payment Option. For more information on security and options refer to D17-1-8, *Release Prior to Payment Privilege*.

69. On the second-last business day of the month, the system generates a K84 monthly statement, which provides a summary of all K84 daily notices processed during the deferred payment period. The deferred payment period is from the 25th day of the previous month to the 24th day of the current month inclusive. This statement shows the total amount of duties and taxes owed, including any late accounting penalties, late transaction payment interest, and interim payments made during that period.

70. The K84 monthly statement is provided to the account security holder for whom the statement was generated. A customs broker is responsible for determining amounts owed by their clients and advising them accordingly.

71. Importers or customs brokers who submit accounting documents electronically receive an electronic copy of the K84 daily notice and monthly statement in addition to the hard copy. If a discrepancy exists between the electronic and hard copy versions, the hard copy version will take precedence.

Statutory Holiday

72. Accounting data electronically transmitted to the CBSA on a statutory holiday is not loaded into the automated system until the next working day. Accounting data transmitted on the holiday and on the following business day will appear on a daily notice dated the second business day following the holiday.

73. Separate K84 daily notices are generated, since the entry data was transmitted to the CBSA on two separate accounting dates. The first notice shows the transactions transmitted on the holiday and the second notice the transactions transmitted on the following working day. The first notice ends with an accounting day total and account total but no grand total. The second notice ends with an account total and the grand total. The grand total shown on the second notice includes the account total from the first and second notices, combining the two amounts.

Note: A daily notice without a grand total is not complete.

74. Transactions from both days for clients receiving accounting information electronically will be displayed on a single daily notice with the same statement date.

75. Clients making interim payments on a K84 daily notice should pay the grand total amount shown on the second notice.

Corrections

76. Corrections by the CBSA to K84 daily notices and monthly statements are referred to as accounting overrides. This type of correction will update the total duties and taxes owing for statement purposes only and does not update the actual accounting information (B3). Accounting overrides are performed at the payment office.

77. The original accounting information must be corrected to support any subsequent adjustments or as proof of the changes in the case of an audit.

Note: All corrections must be presented to CBSA using Form B2, *Canada Customs – Adjustment Request* before the monthly statement is generated on the second last business day of the month.

Accounting Override Procedures

78. Accounting overrides will be accepted only in the case of clerical or typographical errors or CBSA keying errors. Accounting overrides will not be accepted for changes in the tariff classification, origin, value for duty or tax status. The normal procedures to submit Form B2, *Canada Customs – Adjustment Request*, for re-determination by an officer in a regional Trade Compliance Division should be followed for requests involving changes in tariff classification, origin, value for duty or tax status for refunds under section 74 or corrections under section 32.2 of the *Customs Act*.

Revenue Adjustment Procedures for K84 Monthly Account Statement

79. If the importer/customs broker discovers a typographical or clerical error or a CBSA keying error between the time the B3 data is submitted and before the monthly statement is generated, the error can be corrected

through the Customs Commercial System (CCS) K84 override procedures prior to payment. The correction process is intended to address only those situations in which a calculation or transposition error has occurred or the CBSA has keyed the B3 incorrectly.

80. The correction process is not, under any circumstances, to be used to circumvent the legislated process for re-determination of tariff classification, origin, or value for duty, and therefore, cannot be used to change information such as the tariff treatment, tariff classification, or taxable status of imported goods. Changes required for tariff classification, origin, value for duty, or tax status must be submitted to CBSA on Form B2.

81. With the exceptions of:

(a) B2 requests that result from a compliance verification (multi-program or single program) from another region. These claims should be directed to the Senior Officer Trade Compliance (SOTC) who conducted the verification;

(b) Blanket claims;

(c) Section 60 B2 claims for recourse;

B2s pertaining to goods released from Atlantic and Northern Ontario Regions should be submitted directly to the following address for processing:

CBSA
Trade Services Division
c/o B2 Processing
400 Youville Square, 5th floor
Montréal QC H2C 2C2

B2s pertaining to goods released from Pacific should be submitted directly to the following address for processing:

CBSA
CV & S, Client Services
c/o B2 Processing
55 Bay St. North, 6th floor
Hamilton ON L8R 3P7

B2s pertaining to goods released from the Prairie region should be submitted to the following address for processing:

CBSA
CV & S, Client Services
c/o B2 Processing
55 Town Centre Court, Suite 718
Scarborough ON M1P 4X4

Note: The SOTC will make a decision on the request. Form B2-1, *Canada Customs – Detailed Adjustment Statement*, will be issued to notify if the claim is accepted or rejected.

82. If Form B2 is rejected by the SOTC, interest will be assessed. Refer to Memorandum D17-2-1, *Coding of Adjustment Request Forms*, for the legislative reference code to be used on the adjustment request. Samples of Form B2 and Form B2-1 are contained in Appendices L and M.

83. Importers/customs brokers must verify their Form K84 daily notices and bring in correction packages as early as possible. Normally, requests for corrections to a daily notice or a corresponding Form B3, *Canada Customs Coding Form*, will be accepted by the CBSA up to 12:00 hours (noon) on the third last business day of the month. This will ensure that the correction can be made before the monthly statement is issued on the second last business day of the month.

84. The CBSA will only correct B3 data using override procedures if a written explanation in the form of a letter of the clerical, typographical, or CBSA keying error is submitted with the request and all of the following conditions are met:

- (a) any monetary change is greater than \$2.00;
- (b) the error is evident from the original invoice submitted;
- (c) the decision is not one that has to be made by an officer in a Regional Trade Compliance Unit (i.e., no tariff classification, origin, tax status or valuation decisions);
- (d) there is no change to the classification number, tariff treatment, rate of GST, or special authority field;
- (e) requests for quantity changes can be substantiated by the original invoice submitted;
- (f) requests for correction of the value for currency conversion can be substantiated from the original invoice submitted and no decision regarding discounts or methods of valuation is required;
- (g) an error in the extension calculations, currency code, or rate of exchange is obvious;
- (h) the name of the importer or the business number or RM account information needs amending, and the request is accompanied by an authorization letter as per Memorandum D17-2-3, *Importer Name/Account Number or Business Number Changes*. The cash supervisor must indicate the new name/number in the override remarks field. Although there is no monetary change, the original amounts must be rekeyed; otherwise, nil amounts will appear on Form K84;
- (i) it is obvious that the B3 data submitted does not correspond with the original invoice submitted (i.e. mishandled paperwork);

(j) one Form B3 is an obvious duplicate of another that has already been paid or is payable. Proof of payment or billing is required; and

(k) it is a CBSA keying error.

Note: The performance of an override is not to be construed as a determination or a re-determination under section 32.2, 58, 59, 60, or 74 of the *Customs Act*.

Corrections at Automated Offices Before K84 Monthly Account Statement Issued

85. All errors must be reported to the client's accounting office where Form K84 is generated. For CBSA keying error corrections, the importer/customs broker must present the following documentation:

- (a) a copy of the Form K84 daily notice; and
- (b) the corresponding Form B3.

86. For importer/customs broker errors, the importer/customs broker must present the following documentation:

- (a) a copy of the K84 daily notice;
- (b) an explanation of the error, including the appropriate letter of authorization as per Memorandum D17-2-3 in the case of an importer name/number change;
- (c) a corrected Form B3 with the same transaction number as the original incorrect B3; and
- (d) a copy of the original B3 accounting package, including the release-stamped copy of the release on minimum documentation (RMD) package.

Note: CADEX participants must provide a hard copy of Form B3 when requesting a correction. If the change is approved by the CBSA, the cash supervisor will perform an accounting override in CCS. The reason for the override must be clearly identified in the explanation field. The override will update the monthly statement with the new corrected totals. A copy of the override screen will be given to the importer/customs broker as confirmation of the correction. When the importer/customs broker's Form K84 monthly statement is generated, a section will appear listing each approved override transaction and reflecting the corrected duties and taxes payable.

Corrections at Non-automated Offices Before K84 Monthly Account Statement Issued

87. The importer/customs broker must present the following documentation to the CBSA office where the duties and taxes are to be paid:

- (a) a copy of the Form K84 daily notice;
- (b) an explanation of the error, including the appropriate letter of authorization as per Memorandum D17-2-3 in the case of an importer name/number change;
- (c) two copies of the corrected Form B3 with the same transaction number as the incorrect Form B3; and
- (d) a copy of the original Form B3 accounting package, including the release-stamped copy of the RMD package.

88. If the change is approved, the B3 line on the importer/customs broker's copy of the K84 daily notice will be changed, stamped with the CBSA office stamp, signed by the cash supervisor, and returned to the importer/customs broker. Because it is a non-automated office, corrections made by this office to Form B3 and K84 daily notices cannot be reflected on the monthly K84 statement. Therefore, copies of the corrected daily notices and Form B3 must be part of the customs broker/importer's reconciliation process.

Corrections After the K84 Monthly Account Statement Issued

89. Requests for changes as a result of typographical or clerical errors after the monthly Form K84 statement has been generated must be submitted to the appropriate Trade Compliance office on Form B2.

90. Procedures for the presentation of Form B2 are outlined in Memorandum D17-2-2, *Processing of Adjustment Request Forms*. Importers/customs brokers will be expected to pay the amount in question pending the outcome of the Form B2 review by the Regional Trade Compliance Unit.

91. In exceptional circumstances only, the CBSA will allow a client to submit a completed Form B2 to the cashier at the payment office and to "short remit" by the correction amount in the case of an obvious typographical or clerical error when the error can impose a financial hardship on the importer/customs broker (e.g., duties of \$100,000.00 showing when the correct amount is \$100.00) and the importer/customs broker can adequately justify the delay in submitting the request for correction. A written explanation of the change must accompany the request; the change requested must match the information shown on Form B2, and the cash supervisor must be readily able to identify the required change. Requests of this nature will be reviewed on a case-by-case basis in consultation with the Assessment Unit, Assessment and Licensing Division, in Headquarters. This policy will be monitored to ensure that it is not abused by the importer/customs broker. The accounting override will not be performed unless Form B2 is also presented.

92. The legislative authority to be cited by the importer/customs broker in the "Justification for Request" field of Form B2 is paragraph 74(1)(d) of the *Customs Act*.

In the "Explanation" field of Form B2, the statement "Request for K84 Accounting Override" should be shown.

93. If the change is approved, the B3 line on the importer/customs broker's copy of the K84 daily notice will be changed, and Form K84 will be stamped with the CBSA office stamp, signed by the cash supervisor, and returned to the importer/customs broker.

94. In any other circumstances, if an importer/customs broker short remits on Form K84, Form K23A, *Invoice*, will be prepared in the name of the importer and daily late payment interest will apply on the outstanding balance from the first calendar day following the due date. This amount will be subject to action by the collections area of the Canada Revenue Agency (CRA). The collections area may apply a lien under section 97.25 of the *Customs Act*, thereby preventing any further release of goods for that importer, place a hold on any federal refunds until the debt is fully paid, or make a claim against the security posted by the importer/customs broker is paid. The importer/customs broker will also be subject to a late payment penalty under AMP C336.

95. Clients should verify each daily notice to ensure that corrections are made in time to change the monthly statement. Corrections made after the third-last business day of the month will not affect the monthly statement and must be administered manually.

PAYMENT

96. There are two methods of accounting for commercial goods and paying the duties and taxes on them:

- (a) Cash Clients (payment to obtain release)
- (b) Account Security (release prior to payment)

Cash Clients

97. Importers who have not posted security will have their goods released when they:

- (a) Register with the Canada Revenue Agency (CRA) for a Business Number (BN) and an importer/exporter account;
- (b) Provide a completed accounting document; and
- (c) Pay duties and taxes owing.

Account Security Clients

98. Importers or customs brokers who wish to obtain release of goods before accounting and paying duties and taxes must:

- (a) Register for a BN and an importer/exporter account;
- (b) Post security with the CBSA for release prior to payment;

(c) Account for shipments within the prescribed time limits; and

(d) Pay duties and taxes owing in full by the due date.

99. Account Security holders are entitled to:

(a) Release of goods from customs before paying duties and taxes;

(b) Deferred accounting; and

(c) Deferred payment.

100. For more information, refer to D17-1-8, *Release Prior to Payment Privilege* and Memorandum D1-7-1, *Posting Security for Transacting Bonded Operations*.

Central Payment Office

101. When goods are imported at various locations across Canada, each office where goods are released will issue a separate K84 account statement for duties and taxes.

However, importers or customs brokers who have posted national security can designate the automated payment office(s) where they wish to have their statement generated for all shipments, regardless of where the goods were released. More than one payment office may be selected.

102. A written request should be submitted to Commercial Registration Unit fax: 613-946-0242. The account security number and telephone number of a contact person is to be indicated on the letter, as well as the CBSA office(s) to be used for presentation of accounting forms and the office(s) designated for central payment.

103. Central payment processing relates to payment only, not presentation of release or accounting documents. For each central payment office requested, offices where accounting information will be presented should also be indicated in the letter. A list with additional locations may be attached. Importers or customs brokers should indicate if they want only one central payment office for all releasing offices.

104. An automated CBSA office must be used for central payment for paper (hard copy) accounting documents. Importers and customs brokers may make special arrangements with the local non automated office to submit electronic accounting documents. For a listing of all office numbers and locations, please refer to our website under "CBSA offices" or see Appendix N.

105. Companies under this option should use these procedures for all transactions. To exclude specific transactions from a K84 monthly statement, a Form B3, type C, without the company's barcodes must be submitted to the CBSA and payment made prior to release.

Acceptable Methods of Payment

106. Payments may be made in:

(a) Cash – Canadian or U.S. currency (no other foreign currency shall be accepted);

(b) Certified cheque (up to \$25 million) or money order (payable to the Receiver General for Canada);

(c) Travellers cheque;

(d) Debit card at locations equipped with point of sale (POS) terminals;

(e) Visa, MasterCard or American Express (AMEX) credit cards (or their associated international credit card for commercial goods for amounts up to \$500.00.

Account Security Holders may not pay by credit card. Payment for non-commercial goods shall be accepted up to the client's approved personal limit on the card; and

(f) Uncertified cheques up to \$2,500.00 payable to the Receiver General for Canada for payment of duties and taxes if the following conditions are met:

(i) The company's Business Number or a major credit card number appears on the cheque. If a credit card number is provided, the CBSA may charge the amount to the card if the cheque is not honored by the financial institution. If the company's BN is on the cheque, the CBSA may collect payment by offsetting a refund pending for a GST, Source Deduction, or Corporate Tax claim, if the cheque is not honored.

(ii) A client has not had more than one cheque returned due to non-sufficient funds (NSF) over a one year period.

(iii) The payment is not for a penalty or made under the terms of release for seized goods; however, uncertified cheques will be accepted for the release of a seized conveyance.

(iv) The cheque is not written by or payable to a third party.

107. The CBSA will only accept U.S. uncertified cheques if the above noted conditions are met and if they are drawn on a Canadian financial institution and are imprinted or stamped with the notation U.S. Dollar account. Uncertified cheques written in Canadian currency to be drawn on U.S. financial institutions will not be accepted by the CBSA. If any of these conditions are not met, the CBSA may accept uncertified cheques for up to \$500.00.

108. Duties and taxes paid in cash, certified cheque, money order, or travellers cheque in U.S dollar amounts will be adjusted with the applicable exchange rate.

109. Clients with release prior to payment privileges monthly payments must be received at CBSA payment offices by 16:30 local time on the last business day of the month. This includes offices that are open seven days a week, 24 hours a day, for release of goods. Failure to meet this deadline will result in late payment interest at the specified rate and a late payment penalty (AMP C336).

Financial Institution Remittance – Non CSA Clients

110. All payments in excess of \$25 million (only) are to be made at your financial institution. CBSA offices will only accept paper-based cheques for payments in excess of \$25 million if the client banks with the same financial institution as the CBSA office. The CBSA will not accept multiple cheques for one payment.

111. The CBSA payment office will provide a copy of the RC165 (pre-stamped with the office's G11 work location) to clients needing to make a payment in excess of \$25 million. These are MICR encoded forms, therefore photocopies will not be accepted.

112. The client will complete the RC165 form, providing the necessary payment information including their account security and business number and their business name and address, which the CBSA requires for reconciliation purposes.

113. The client will present this form to the financial institution when making their payment. The financial institution will stamp the RC165 as proof of payment, and will provide the stamped receipt portion of the form to the client. The client must then report to their usual CBSA payment office with a copy of the document they have paid (e.g. DAS or K84), a copy of the bank stamped receipt for the payment and a copy of the reconciliation control sheet if applicable.

114. If such payments are not received on payment due date at the financial Institution, late payment interest will apply on the outstanding balance. The interest is calculated at the specified rate for the period beginning on the first day after the day the payment was due and ending on the day the amount is paid in full. The client will also be subject to a late payment penalty (AMP C336). A RC165 stamped "paid" must be delivered to the CBSA payment office by 4:30 PM local time on the payment due date.

115. CSA clients please refer to D17-1-7, *Customs Self Assessment Program for Importers*.

Importer Direct Security Option – Payment

116. Importers who have their own security and who transact business under the customs broker's account security number must provide full payment of their portion of the K84, importer/customs broker account statement, with:

(a) A cheque made payable to the Receiver General for Canada at a CBSA office;

(b) A cheque made payable to the Receiver General for Canada given to their customs broker for submission to the CBSA.

(c) Cash at a CBSA office

Note: If a customs broker defaults or does not pay the CBSA, the importer is liable to the CBSA, even if payment was already provided to the customs broker.

117. Customs brokers may short remit their cheque amount by the total amount due by clients who have their own security and who do not provide payment to the customs broker. The customs broker must provide a Reconciliation Control Sheet to the CBSA payment office to support this; a sample of this sheet is contained in Appendix O.

118. If an importer/customs broker short remits on Form K84, a Form K23A, *Invoice*, will be prepared and daily late payment interest will apply on the outstanding balance from the first calendar day following the due date.

119. A late payment penalty will also be issued. The amount will also be subject to action by the collections area of the Canada Revenue Agency (CRA) and a claim may be filed against the security posted.

GST Direct Payment Option – Payment

120. Importers under this option agree to provide payment for the full amount of GST for all transactions processed during a billing period, with a cheque payable to the Receiver General for Canada. The cheque must be given to a CBSA office or to their customs broker for remittance to CBSA. The payment must be provided by the last business day of the month in a billing period. Importers should advise their customs broker when they submit payment directly to a CBSA office. Customs brokers may short remit their cheque amount by the total amount of GST owed by GST direct payment option clients. The customs broker must provide a Reconciliation Control Sheet to the CBSA payment office to itemize what his cheque does not cover.

Note: If a customs broker submits full payment of a monthly statement with several cheques provided by importers under either the importer direct security option or the GST direct payment option, a calculator tape with the total amount must accompany the payment. A reconciliation control sheet is not required when full payment is submitted.

Interim Payments

121. Payments may be made against an account at any time during the statement period. In order for interim payments to appear on the monthly statement, they must be made before it is generated. The payment should be the same as one or more daily notices or transactions to be entered in the

CBSA's automated system. The daily notice must be given to the cashier who will initial it or a specific transaction and stamp it "Duty Paid" as receipt for payment.

122. The CBSA's automated system cannot be updated to reflect an interim payment that is not the same amount as a daily notice or transaction; for example, a lump sum payment. In such cases, importers or customs brokers should identify the account to be credited and the statement period to which the payment applies. The CBSA will issue Form K21, *Cash Receipt*, for the lump sum interim payment which must form part of the reconciliation control sheet when full payment is submitted at the end of the month.

123. An importer or customs broker must reconcile with the monthly statement. If interim payments are not reflected on the statement, the importer or customs broker must provide copies of each Form K21 along with the rest of the payment.

124. This document must list all outstanding amounts, specifying the importer's name, BN, telephone numbers, account security number (if applicable), and balances outstanding by revenue category, for example, duties and GST, when presenting payment to the CBSA. The statement must also indicate any payments made during the month not reflected on the monthly statement. A copy of the receipt(s) issued for the payment(s) must be attached to the statement.

125. The following information must accompany interim payments:

- (a) Importer's legal name and BN,
- (b) Customs broker's name,
- (c) Account security number,
- (d) Central payment office number,
- (e) Telephone number,
- (f) Statement date, and
- (g) Amount paid.

Partial Payment

126. A payment is considered partial when only a portion of the amount owing on the monthly statement is paid. A receipt will be issued for each partial payment made. Daily late payment interest will apply on the outstanding balance from the first calendar date following the due date. If the balance of payment is not received by the due date a penalty under AMPS may also be issued for failure to pay (in full) duties on goods accounted for under subsections 32(2) and 32(3) of the *Customs Act*.

Late Payment

127. Late payment interest applies to an outstanding balance. Daily interest is calculated at the Treasury Bill rate plus 6% for each day (specified rate), on the total

outstanding amount. The calculation of interest owing will start on the calendar day immediately following the due date for the statement, and continue up to and including the date the balance is paid in full.

128. Interest is calculated daily for each day in which a balance remains outstanding. The total amount payable is based on the total tax, penalties, and interest outstanding. Prescribed interest rates are adjusted every calendar quarter (March 31, June 30, September 30, and December 31). To calculate interest, divide the annualized rate by 365 and compound it daily.

129. Failure to pay the amount of duties and taxes owing by the due date will result in a late payment penalty under AMPS. Clients who continually submit payment after the due date may lose their monthly payment privilege and/or be removed from the direct security option or GST option. For more information, please refer D17-1-8.

Non-payment

130. When no payment is received by the due date, Form K23A, *Invoice*, will be issued for the outstanding amount. The collections area of the CRA may apply a lien under section 97.25 of the *Customs Act*, preventing any further release of goods for that importer; place a hold on any other federal refunds until the debt is fully paid. Daily late payment interest will apply at the specified rate on the outstanding amount and AMP C336 will be issued for failure to pay duties on goods accounted for under subsections 32(2) and 32(3) of the *Customs Act*. For account security holders, non-payment could result in a claim against their security posted for release of goods prior to payment of duties.

Non-sufficient Funds (NSF) Cheques

131. When the bank returns a cheque for non-sufficient funds (NSF), the CBSA will issue Form K23A, *Invoice*, for the outstanding amount as well as a \$15.00 administration charge. The payment is due immediately and must be made by certified cheque, cash, or money order. If a credit card number has been provided as identification, the amount owing including the \$15.00 administration fee will be charged to the credit card.

Administrative Monetary Penalty System – Penalties

132. A penalty assessed under the AMPS becomes payable on the day the Notice of Penalty Assessment (NPA) is served on the person. An NPA may either be served to the person by hand or sent by registered mail.

133. If payment is not received within 30 days from the date of your NPA, the amount of the penalty itself will be subject to interest at the prescribed rate, beginning the date following the date of this notice. However, if the penalty is

paid within 30 days after the date of the NPA, no interest on the penalty will apply.

134. For more information regarding AMPS, please refer to D22-1-1, *Administrative Monetary Penalty System*.

Location

135. Cash clients must pay at the CBSA office where the goods are released.

136. Account security clients may pay at any CBSA office if supporting documentation accompanies the payment. If the total amount is being paid, the cashier will stamp the invoice/ statement "Paid" and return it as a receipt. If only part of the amount is paid, the cashier will provide Form K21, *Cash Receipt*, for the amount paid. A sample of this form is contained in Appendix P.

Contact Information

137. For further information, contact your nearest local CBSA offices. Telephone numbers may be found in the blue pages of your telephone book or the Border Information Service Line

Calls within Canada, please call:

Toll-free

Service in English: **1-800-461-9999**

Service in French: **1-800-959-2036**

TTY within Canada

For those with hearing or speech impairments:

1-866-335-3237

Calls outside of Canada – Long distance charges apply

Service in English: 204-983-3500
506-636-5064

Service in French: 204-983-3700
506-636-5067

GLOSSARY

A

Account security	An amount of money or a bond posted to ensure the payment of applicable duties and taxes on imported goods. For example, security may be posted with the CBSA to obtain the release of goods prior to the payment of duties and taxes. Security must also be posted for the operation of a bonded warehouse or a sufferance warehouse, for the in-bond transport of goods, for the temporary importation of certain types of goods, or for the privilege of paying by uncertified cheques.
Account security number	A 5-digit number assigned by the CBSA to an importer or a customs broker who has posted security.
Accounting office	The CBSA office location code where accounting documents are presented.

B

B2, <i>Canada Customs – Adjustment Request</i>	Form used to request an adjustment to a document used to account for commercial goods.
B3, <i>Canada Customs Coding Form</i>	Form used to account for commercial goods of any value imported to Canada.
B3-1, <i>Canada Customs Detailed Coding Statement</i>	Document used by the CBSA in automated offices to inform the importer or customs broker of errors on Form B3 (e.g., non-existent classification numbers or calculation errors) which can serve as a receipt in the case of a Type “C” B3 cash form.
Business Number (BN)	A number used to identify importers and exporters of commercial goods.

C

“Cancellation” and “cancellation or reduction” of a penalty	A decision by the CBSA to cancel or reduce a penalty amount after it has been assessed, even though a contravention has occurred.
Commercial goods	Goods imported to Canada for resale or for commercial, industrial, professional, co-operative, or other similar use.
Customs broker	A customs broker is an individual, partnership, or corporation that acts as an agent to transact business with the CBSA on behalf of the owner or importer of goods. While for most purposes, any agent may represent a client when transacting business with the CBSA, only a licensed customs broker may account for goods and pay duties under section 32 of the <i>Customs Act</i> as the agent of the owner or importer of the goods.
Customs Commercial System (CCS)	CCS is a system, used by the CBSA, primarily to record the presentation, accounting and adjustment of the B3 coding forms or their electronic equivalent.
Customs office	Any office designated under section 5 of the <i>Customs Act</i> . Includes the place where goods are accounted for and applicable duties and taxes are paid, as well as the office to which individuals or carriers report to carry out procedures for entry to Canada.

D


D120, <i>Customs Bond</i>	The general customs bond covers the majority of situations requiring security. Memorandum D1-7-1 contains a detailed list of these activities, as well as a sample bond form and completion instructions.
Duties	Under the <i>Customs Act</i> , duties include duties and taxes on imported goods under the <i>Customs Tariff</i> , the <i>Excise Tax Act</i> , the <i>Special Importation Measures Act</i> , and any other Act of Parliament. However, for the purposes of some sections articles of the <i>Customs Act</i> , the term “duties” does not include taxes applied under Part IX of the <i>Excise Tax Act</i> (i.e., the GST). This means that in the case of a request for a refund of duty, GST is not refunded. Under the <i>Customs Tariff</i> , duties include duties and taxes levied on imported or exported goods, except for the duties and taxes provided for in sections 53, 55, 60, 63, 68, or 78, or the temporary duties levied under any of sections 69 to 76.

F	
Final accounting	Form (B3 – Type “AB” or “AD”) used to account for commercial goods, when release has been granted on an interim accounting. For high value shipments, the final accounting must be presented or transmitted within five business days of interim accounting. For low value shipments, final accounting information must be presented or transmitted and accepted by the customs system by the 24th day of each month following the month in which the goods were released.
G	
Goods and Services Tax (GST)	A federal tax levied on all products and services imported into Canada and/or supplied in Canada, except for those expressly exempted by the <i>Excise Tax Act</i> (Appendix VII). This Act replaced the Federal Sales Tax (FST) on January 1, 1991.
Goods	Any item or part thereof subject to the control of customs, without excluding modes of transport and animals.
H	
High-value shipment	A shipment of commercial goods, except for a postal shipment, with an estimated value for duty exceeding \$2,500.00.
I	
Importer	The person or entity who causes the goods to be imported and is responsible for accounting for the goods and paying applicable duties and taxes.
Interim accounting	A method of accounting for goods that includes the release of goods. Subsection 32(2) of the <i>Customs Act</i> makes it possible to grant the release of goods before the final accounting. Release is granted on condition that certain requirements are met, that a final accounting will be presented and that duties and taxes will be paid. Security must be posted in order to utilize the interim accounting process. Duties and taxes must be paid no later than the last working day of the month of the final accounting.
K	
K84, <i>Importer/Broker Account Statement</i>	A daily (notice) or monthly statement of account for the importer or the customs broker showing outstanding duties and taxes.
L	
Low-Value Shipment (LVS)	A shipment of commercial goods, except for a postal shipment, with an estimated value for duty not exceeding \$2,500.00.
M	
Money	This includes money, cheques, promissory notes, letters of credit, drafts, traveller’s cheques, bills of exchange, postal draft, money orders, postal installment, and any other effect, Canadian or foreign, of the same nature. It excludes money for which the fair market value exceeds the nominal value in the country of origin, and money provided or obtained for its numismatic value.
N	
Notice of Penalty Assessment (NPA)	A prescribed form given to the client containing detailed information on the contravention and penalty assessment.
P	
Payment office	The CBSA office location where payments are submitted.
Presentation office	The CBSA office location where accounting documents are presented.
R	
Release	The authorized removal of goods from a CBSA office, a sufferance or bonded warehouse, or a duty-free shop (in the case of exports) for use in Canada.

Release office	The CBSA office location where goods are released.
Release on Minimum Documentation (RMD)	A system that permits importers and customs brokers with valid account security to obtain release of goods based on minimal documentation.
S	
Seizure	A means by which goods become the property of the state (e.g., confiscated goods).
Special services	Services provided by a CBSA officer which are rendered: <ul style="list-style-type: none"> – outside the sector served by a CBSA office; or – outside the normal duties of the agent.
T	
<i>Temporary Admission Permit, E29B</i>	Document used by the CBSA to ensure compliance with conditions for temporary entry of goods and to register security posted, if applicable.
Transaction number	A 14-digit number appearing on the CCD, on Form B3, and on other supporting documents used for the accounting and release of goods. The transaction number is used for identification and control purposes. It has three parts: an account security number, a number assigned to the importer or customs broker, and a control number.
W	
“Waiver” of a penalty	A decision by the CBSA not to assess a penalty even though a contravention has occurred.

APPENDIX A

FORM B3, CANADA CUSTOMS CODING FORM

 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°			2. TRANSACTION NO. - N° DE TRANSACTION			
3. TYPE		4. OFFICE NO. N° DE BUREAU	5. GST REGISTRATION NO. N° DE TPS		6. PAYMENT CODE CODE DE PAIEMENT	7. MODE OF TRANS.	8. PORT OF UNLOADING / PORT DE DEBARQ.	9. TOTAL VFD - TOTAL DE LA VFD	
10. SUB-HDR NO. N° DE SOUS-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 / TRAITEMENT TARIFAIRE	15. U.S. PORT OF EXIT / BUREAU DE SORTIE DES E.-U.	RESERVED FOR CBSA USE RÉSERVÉ À L'USAGE DE LASFC
16. DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		17. CRCY CODE / DEVISE	18. TIME LIMIT - DÉLAI	19. FREIGHT - FRET		20. RELEASE DATE - DATE DE LA MAINLEVÉE			

21. LINE / LIGNE	22. DESCRIPTION / DESIGNATION			23. WEIGHT / KGM / POIDS / KGM		24. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO		25. LINE / LIGNE	26. SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27. CLASSIFICATION NO. / N° DE CLASSEMENT	28. TARIFF CODE / TARIFAIRE	29. QUANTITY / QUANTITE	30. U - M	31. VFD CODE / CODE VFD	32. SIMA CODE / CODE DE LMSI	33. RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34. E. T. RATE / TAUX T. A.	35. RATE OF GST / TAUX DE 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


21. LINE / LIGNE	22. DESCRIPTION / DESIGNATION			23. WEIGHT / KGM / POIDS / KGM		24. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO		25. LINE / LIGNE	26. SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27. CLASSIFICATION NO. / N° DE CLASSEMENT	28. TARIFF CODE / TARIFAIRE	29. QUANTITY / QUANTITE	30. U - M	31. VFD CODE / CODE VFD	32. SIMA CODE / CODE DE LMSI	33. RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34. E. T. RATE / TAUX T. A.	35. RATE OF GST / TAUX DE 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

21. LINE / LIGNE	22. DESCRIPTION / DESIGNATION			23. WEIGHT / KGM / POIDS / KGM		24. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO		25. LINE / LIGNE	26. SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27. CLASSIFICATION NO. / N° DE CLASSEMENT	28. TARIFF CODE / TARIFAIRE	29. QUANTITY / QUANTITE	30. U - M	31. VFD CODE / CODE VFD	32. SIMA CODE / CODE DE LMSI	33. RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34. E. T. RATE / TAUX T. A.	35. RATE OF GST / TAUX DE 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

21. LINE / LIGNE	22. DESCRIPTION / DESIGNATION			23. WEIGHT / KGM / POIDS / KGM		24. PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO		25. LINE / LIGNE	26. SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27. CLASSIFICATION NO. / N° DE CLASSEMENT	28. TARIFF CODE / TARIFAIRE	29. QUANTITY / QUANTITE	30. U - M	31. VFD CODE / CODE VFD	32. SIMA CODE / CODE DE LMSI	33. RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34. E. T. RATE / TAUX T. A.	35. RATE OF GST / TAUX DE 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

DECLARATION - DÉCLARATION I, _____ OF / DE _____ 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. DATE _____ SIGNATURE _____				43. DEPOSIT - DÉPÔT 44. WAREHOUSE NO. - N° D'ENTREPÔT 45. CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 46. CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR À L'IMPORTATION		47. CUSTOMS DUTIES / DROITS DE DOUANE 48. SIMA ASSESSMENT / COTISATION DE LMSI 49. EXCISE TAX / TAXE D'ACCISE 50. GST / TPS 51. TOTAL	
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B3-3 (04)



APPENDIX B**COMMERCIAL CASH ENTRY PROCESSING SYSTEM (CCEPS) LOCATIONS****Atlantic Region**

1403, Route 95
Woodstock Road
Belleville NB E7M 4Z9

Centreville
1449 Route 110
Royalton NB E7K 2E3

St. Stephen
73 Milltown Blvd., P.O. Box 160
St. Stephen NB E3L 2X1

Québec Region

Montréal International Airport (PET)
725, Stuart Graham Nord
Suite 111
Dorval QC H4Y 1E6

Stanstead
2, Route 55
Stanstead QC J0B 3E2

Côte de Liesse Warehouse
10765, chemin Côte de Liesse
Suite 217
Dorval QC H9P 2R9

Lacolle Route 15 – Commercial
Route 15
St-Bernard de Lacolle QC J0J 1J0

Stanhope – Commercial
1000, Route 147
Stanhope QC J1A 2S2

St-Armand – Commercial
10, Route 133
St-Armand de Philipsburg QC J0J 1T0

Mirabel International Airport – Commercial
Building « D »
11955 Cargo A-6, Room 100
Mirabel QC J7N 1G3

Montréal Long Room
400 Place Youville, 1^{er} étage
Montréal QC H2Y 2C2

Northern Ontario Region

Bridge Plaza Building
Highway 16
Prescott ON K0E 1T0

Bridge Plaza Building
125 Huron Street
Sault Ste. Marie ON P6A 1R3

Pigeon River
Highway 61, R.R.7
Thunder Bay ON P7C 5V5

Hill Island
1000 Island Bridge
Lansdowne ON K0E 1L0

Fort Frances
101 Church Street
Fort Frances ON P9A 3X8

Greater Toronto Area Region

Lester B. Pearson International Airport
Cargo Building “B”, P.O. Box 40, AMF
Toronto ON L5P 1A2

Niagara/Fort Erie Region

Peace Bridge
10 Queen Street
Fort Erie ON L2A 6M4

Queenston Bridge
14154 Niagara Parkway at Highway 405
Niagara on the Lake ON L0S 1J0

Windsor/St. Clair Region

Blue Water Bridge
 Bridge Street, P.O. Box 640
 Sarnia ON N7T 7J7

London
 2724 Roxburgh Road, Unit 2,
 London, ON N6N 1K9

Ambassador Bridge
 4285 Industrial Drive, P.O. Box 1655
 Windsor, ON N9C 3R9

Windsor Tunnel
 310 Hanna Street
 Windsor ON N8X 4W6

Prairie Region

Calgary
 Bay 32
 3033-34th Avenue NE
 Calgary AB T1Y 6X2

Carway
 Highway 2
 Via P.O. Box 699
 Cardston AB T0K 0K0

Coutts
 Highway 4
 P.O. Box 220
 Coutts AB T0K 0N0

Edmonton International Airport
 Arrivals Level
 P.O. Box 9866
 Edmonton AB T5J 2T2

Edmonton International Airport
 Commercial Operations
 4th Ave. & Service Road
 P.O. Box 9866
 Edmonton AB T5J 2T3

Emerson
 Highway 75
 Emerson MB R0A 0L0

North Portal – Commercial
 Highway 39
 North Portal SK S0C 1W0

Pacific Region

Aldergrove
 Highway 13, #10, R.R. 5
 Aldergrove BC V4W 2L8

Burnaby Warehouse
 United Terminals, Room 210
 7867 Express Street
 Burnaby BC V5A 1S7

Boundary Bay
 4 – 56th Street
 Delta BC V4L 1Z2

Huntingdon – Commercial
 2 Sumas Way
 Huntingdon BC V2S 7L9

Kingsgate
 Highway 95
 Kingsgate BC V0B 1V0

Osoyoos
 202 – 97th Street
 Osoyoos BC V0H 1V1

Vancouver International Airport
 113-5000 Miller Road
 Richmond BC V7B 1K6

Pacific Highway – Commercial office
 28 – 176th Street
 Surrey BC V4P 1M7

Client Services
 503 – 333 Dunsmuir Street
 Vancouver BC V6B 5R4

Metro Vancouver Long Room
 333 Dunsmuir Street
 Vancouver BC V6B 5R4

APPENDIX C

HIGH VALUE SHIPMENTS

Example

Accounting information must be presented or transmitted and accepted by the CBSA's automated system within five business days of the date the CBSA releases the goods. (Day of release is considered day zero). When goods are released on a Saturday, Sunday, or holiday, the accounting period starts on the first business day after release. Importers or customs brokers have until one half hour before the end of the day shift, on the fifth day to submit their accounting data. If the data is transmitted electronically, CADEX must receive and validate the data prior to 9:00 p.m. E.S.T. on the fifth day.




Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
10	11 100 PCs released / Mainlevée de 100 ordinateurs 	12	13	14	15	16 100 Microwaves released / Mainlevée de 100 fours à micro-ondes 
17	18 Victoria Day / Fête de la Reine	19 Form B3 to account for / formulaire B3 pour les ordinateurs 	20	21	22	23
24	25 Form B3 to account for / Formulaire B3 pour les fours à micro-ondes 	26	27	28	29	30





APPENDIX D

LOW VALUE SHIPMENT (LVS)

Example

If the release was granted between April 1 and April 30, the final accounting must be done no later than May 24th; the duties must be paid by the end of the accounting month (i.e., by May 31th).

April Avril						
Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
12	13	14	15	16	17	18 Goods released/ Mainlevée de marchandises 
19	20	21 Goods released/ Mainlevée de marchandises 	22	23 Goods released/ Mainlevée de marchandises 	24	25
26	27	28	29 Goods released/ Mainlevée de marchandises 	30		

May Mai						
Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
					1 Goods released/ Mainlevée de marchandises 	2
3	4	5	6	7	8	9
10	11	12	13	14 Goods released/ Mainlevée de marchandises 	15	16
17 Goods released/ Mainlevée de marchandises 	18 Victoria Day/ Fête de la Reine	19	20	21	22 Account for goods released April 1-30/ Déclaration en détail des marchandises libérées entre le 1er et le 30 avril 	23


APPENDIX E

ILLUSTRATION OF STATEMENT GENERATION
FOR APRIL FOR HIGH VALUE SHIPMENTS

Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
			1	2 Goods released / Marchandises libérées	3	4
5	6	7	8	9 Form B3 filing date for goods released on 2 nd / Présentation du formulaire B3 pour les marchandises libérées le 2	10 Good Friday/ Vendredi saint	11
12	13 Easter Monday/ Lundi de Pâques	14 Form B3 submitted on 9 th appears on K84(<i>Daily Notice</i>)/ Inscription du formulaire B3 présenté le 9 sur le relevé de compte quotidien (K84)	15	16	17	18
19	20 Goods released/ Marchandises libérées	21	22	23	24	25
26	27 Form B3 filing date for goods released on 20 th / Présentation du formulaire B3 pour les marchandises libérées le 20	28 Form B3 submitted on 27 th appears on K84 (<i>Daily Notice</i>)- will appear on next month's K84/ Formulaire B3 présenté le 27 qui paraît sur le relevé de compte K84 du mois suivant	29 K84 monthly generated-K84 (<i>Daily Notice</i>) of 14 th appears on statement/ Production du K84 mensuel incluant le relevé de compte quotidien du 14	30 K84 monthly- payment due/Date d'échéance du montant dû selon le K84 mensuel		


APPENDIX F

FORM B3-1, CANADA CUSTOMS – DETAILED CODING STATEMENT

 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) B		
SEND TO - ENVOYER À		NOTIFICATION TYPE - GENRE DE NOTIFICATION						
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. - N°	<input type="checkbox"/> ACCEPTED AS PRESENTED ACCEPTÉ SELON PRÉSENTÉ	<input type="checkbox"/> ACCEPTED WITH ADJUSTED TOTAL ACCEPTÉ AVEC LE TOTAL AJUSTÉ	<input type="checkbox"/> REJECTED REJETÉ			
2 TRANSACTION NO. - N° DE TRANSACTION		3 TYPE	4 OFFICE NO. N° DE BUREAU	5 GST REGISTRATION NO. N° DE TPS	6 PAYMENT CODE DE PAIEMENT	7 MODE OF - DE TRANS.	8 PORT OF UNLOADING PORT DE DEBARQ.	PAGE NO. - N° DE PAGE
10 SUB HDR. NO N° DE SOUS- 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 TRAITEMENT TARIFAIRE	15 U.S. PORT OF EXIT BUREAU DE SORTIE DES E.-U.	STATEMENT DATE - DATE DU RELEVÉ
16 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M D-J		17 CRCY. CODE DEVISE	18 TIME LIMIT - DÉLAI	19 FREIGHT - FRET	EXCHANGE RATE - TAUX DE CHANGE			

21	22	DESCRIPTION DESIGNATION	23	WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES	24	PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER NUMERO	25	LINE LIGNE	26	SPECIAL AUTHORITY AUTORISATION SPECIALE									
27	CLASSIFICATION NO. N° DE CLASSEMENT	28	TARIFF CODE TARIFAIRE	29	QUANTITY QUANTITE	30	U - M	31	VFD CODE CODE VD	32	SIMA CODE CODE DE LMSI	33	RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE	34	E.T. RATE TAUX T.A.	35	RATE OF GST TAUX DE 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 TAUX D'ACCISE	41	VALUE FOR TAX VALEUR POUR TAXE	42	GST TPS								

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




APPENDIX H

**ILLUSTRATION OF ASSESSMENT OF LATE ACCOUNTING PENALTY(IES) AND
LATE PAYMENT TRANSACTION INTEREST AGAINST HIGH VALUE SHIPMENTS (APRIL)**

Sunday Dimanche	Monday Lundi	Tuesday Mardi	Wednesday Mercredi	Thursday Jeudi	Friday Vendredi	Saturday Samedi
			1	2 Goods released / Marchandises dédouanées	3	4
5	6	7	8	9 Form B3 should be presented for goods released on 2 nd / Un formulaire B3 devrait être présenté pour les marchandises dédouanées le 2.	10 Good Friday/ Vendredi saint	11
12	13 Easter Monday/ Lundi de Pâques	14 Form B3 filed for goods released on 2 nd / Présentation du formulaire B3 pour les marchandises dédouanées le 2	15 K84 (<i>Daily Notice</i>) generated for April 14 th transactions \$100 penalty/ Production d'un relevé de compte quotidien (K84) pour les transactions du 14 – pénalité de 100\$	16	17 Goods released / Marchandises dédouanées	18
19	20	21	22	23	24 Form B3 should be presented for goods released on 17 th / Un formulaire B3 devrait être présenté pour les marchandises dédouanées le 17.	25
26	27 Form B3 filed for goods released on 17 th / Présentation du formulaire B3 pour les marchandises dédouanées le 17	28 Form B3 submitted on 27 th appears on K84 (<i>Daily Notice</i>)- will appear on next month's K84/ Late transaction payment interest is assessed./ Formulaire B3 présenté le 27 qui figure sur le relevé de compte quotidien(K84) et figurera sur le K84 du mois suivant. Calcul des intérêts sur le montant en souffrance.	29 K84 monthly generated-K84 (<i>Daily Notice</i>) of 15 th appears on statement and include \$100 penalty./ Production du K84 mensuel incluant le relevé de compte quotidien du 15, y compris la pénalité de 100\$.	30 K84 monthly- payment due/Date d'échéance du montant dû selon le K84 mensuel	May 1 st Date late transaction payment interest begins / 1 ^{er} mai Début du calcul des intérêts sur le montant en souffrance.	

APPENDIX J

FORM K84, **IMPORTER/BROKER ACCOUNT STATEMENT**
SAMPLE OF A DAILY NOTICE

 Canada border Services Agency agence des services frontaliers du Canada		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)	
Office No. / N° de bureau 0431	IMPORTER/BROKER ACCOUNT STATEMENT RELEVÉ DE COMPTE DE L'IMPORTATEUR/COURTIER		Page No. / N° de page 1
Name of Office - Nom du bureau OTTAWA LONG RM/HWY SUFF WHSE	Name of Account - Nom du compte ABC Inc.	Date of Issue - Date d'émission 2005/08/05	Account Serv. No. / N° de service clientèle 12345
Invoice Number/Import Account Number or Business Number - Nom d'entreprise/numéro de compte d'importateur ou numéro d'entreprise			

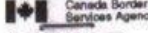
Transaction No. N° de transaction	Customs Duties Droits de douane	SMA Assessment Cotation de LMSI	Excise Tax Taxe d'accise	GST TPS	Total
FOR / POUR 0417 : HAMILTON					
000026976	0.00	0.00	0.00	1.28	1.28
OFFICE TOTAL / TOTAL DU BUREAU:	0.00	0.00	0.00	1.28	1.28
FOR / POUR 0453 : WINDSOR - AMBASSADOR BRIDGE					
000026807	0.00	0.00	0.00	0.00	0.00
OFFICE TOTAL / TOTAL DU BUREAU:	0.00	0.00	0.00	0.00	0.00
FOR / POUR 0485 : OTTAWA AIR CARGO CENTRE AND					
000028308	0.00	0.00	0.00	0.00	0.00
000028400	62.40	0.00	0.00	91.72	154.12
000028411	0.00	0.00	0.00	10.83	10.83
000028433	0.00	0.00	0.00	7.91	7.91
000028444	0.00	0.00	0.00	0.00	0.00
000028488	0.00	0.00	0.00	7.87	7.87
OFFICE TOTAL / TOTAL DU BUREAU:	62.40	0.00	0.00	119.33	180.73
ACCOUNT TOTAL / TOTAL DU COMPTE:	62.40	0.00	0.00	119.61	182.01
GRAND TOTAL	62.40	0.00	0.00	119.61	182.01

THIS IS A NOTICE ONLY AND THE TOTAL AMOUNT SHOWN IS DUE ON 2005/08/31
 LE PRESENT DOCUMENT EST UN AVIS SEULEMENT ET LE MONTANT TOTAL INDIQUE EST PAYABLE LE 2005/08/31

K84 (04) Form K84 (04) - importeur au Canada	Canada	14890677
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APPENDIX K

FORM K84, **IMPORTER/BROKER ACCOUNT STATEMENT**
SAMPLE OF MONTHLY ACCOUNT STATEMENT

 Canada Border Services Agency Agence des services frontaliers du Canada		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS RÉPLIÉ)	
Office / N° de bureau 0431		IMPORTER/BROKER ACCOUNT STATEMENT RELEVÉ DE COMPTE DE L'IMPORTATEUR/COURTIER	
Name of Office - Nom du bureau OTTAWA LONG RM/HWY SUFF WHSE		Name of Account - Nom du compte ABC Inc.	
Importer Name/Importer Account Number or Business Number - Nom d'importateur/numéro de compte d'importateur ou numéro d'entreprise		Statement Date - Date du relevé 2005/09/29	
Page No / N° de page 1		Account Number / N° de compte courants 12345	

Transaction No. N° de transaction	Customs Duties Droits de douane	BNSA Assessment Collecton de LMSI	Excise Tax Taxe d'accise	GST TPS	Total
STATEMENT DATE DATE DU RELEVÉ					
2005/08/30	0.00	0.00	0.00	379.19	379.19
2005/09/02	15.71	0.00	0.00	3512.66	3528.37
2005/09/03	7.89	0.00	0.00	2265.26	2273.15
2005/09/07	0.00	0.00	0.00	951.43	951.43
2005/09/08	6.68	0.00	0.00	10095.28	10101.96
2005/09/09	0.00	0.00	0.00	2259.37	2259.37
2005/09/12	7.79	0.00	0.00	440.51	448.30
2005/09/13	0.00	0.00	0.00	258.83	258.83
2005/09/14	92.34	0.00	0.00	5989.50	6081.84
2005/09/15	24.08	0.00	0.00	179.85	203.93
2005/09/16	13.84	0.00	0.00	3995.72	4009.56
2005/09/19	0.00	0.00	0.00	76.19	76.19
2005/09/20	1075.89	0.00	0.00	4847.71	5923.60
2005/09/22	0.00	0.00	0.00	20653.64	20653.64
2005/09/26	589.53	0.00	0.00	1980.48	2569.96
ACCOUNT TOTAL / TOTAL DU COMPTE:	1833.75	0.00	0.00	57885.57	59719.32
GRAND TOTAL PAYABLE:					59719.32

THIS IS A MONTHLY STATEMENT AND THE TOTAL AMOUNT SHOWN IS DUE ON 2005/09/30
 LE PRESENT DOCUMENT EST UN RELEVÉ MENSUEL ET LE MONTANT TOTAL INDIQUÉ EST PAYABLE LE 2005/09/30

LATE PAYMENT INTEREST CHARGES WILL APPLY IF THIS K84 STATEMENT IS NOT PAID BY THE DUE DATE SPECIFIED. LATE PAYMENT PENALTIES MAY ALSO BE APPLICABLE.
 DES FRAIS D'INTERETS POUR PAIEMENT EN RETARD S'APPLIQUERONT SI CE RELEVÉ DE COMPTE K84 N'EST PAS PAYÉ À LA DATE D'ÉCHEANCE PRÉCISÉE. DES PÉNALITÉS POUR PAIEMENT EN RETARD POURRAIENT ÉGALEMENT S'APPLIQUER.

CCRA-ADRC CANADA
 DUTY PAID - DROITS ACQUITTÉS

SEP 30 2005

 Cash
 Caisse

K84 (04) Printed in Canada - Imprimé au Canada Canada 14950639

APPENDIX L

SAMPLE OF A COMPLETED FORM B2

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT				PROTECTED / PROTÉGÉ B when completed / une fois rempli			
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Company Limited 123 Circle Road, Ottawa, Ontario POSTAL / ZIP CODE / CODE POSTAL: K1B 2C3		BUSINESS NO. - N° D'ENTREPRISE 123456789R0001		2 TRANSACTION NO. / N° DE TRANSACTION		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF 1	
10 MAIL TO - POSTER À / N° DE SOUS-EN-TÊTE 1 ABC Brokers Ltd. 100 Square Road Ottawa, Ontario, POSTAL / ZIP CODE / CODE POSTAL: K2P 4E3		5 OFFICE NO. / N° DE BUREAU 451		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 895620000011		7 Y - A M D-J 09 01 01		8 DATE RECEIVED / DATE DE RÉCEPTION	
		11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE	
		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CRCY CODE / CODE DEVISE		17 TIME LIMIT - DÉLAI 7 M			

18 LINE / LIGNE: 1		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION																		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE: 10-089N1663	
21 CLASSIFICATION NO. / N° DE CLASSEMENT: 8462.31.00.00		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ: 4		24 UIM: NMB		25 VFD CD / CD VD: 13		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE: 9.2		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS: 7.0		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE: 100000.00			
31 VALUE FOR DUTY / VALEUR EN DOUANE: 8164.00		32 CUSTOMS DUTIES / DROITS DE DOUANE: 751.09		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE: 8915.09		36 GST / TPS: 624.06											
18 LINE / LIGNE: 1		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE																		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE: 10-089N1663	
21 CLASSIFICATION NO. / N° DE CLASSEMENT: 8462.31.00.00		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ: 4		24 UIM: NMB		25 VFD CD / CD VD: 13		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE: 9.2		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS: 7.0		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE: 100000.00			
31 VALUE FOR DUTY / VALEUR EN DOUANE: 14287.00		32 CUSTOMS DUTIES / DROITS DE DOUANE: 1314.40		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE: 15601.40		36 GST / TPS: 1092.10											
18 LINE / LIGNE:		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION																		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE:	
21 CLASSIFICATION NO. / N° DE CLASSEMENT:		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ:		24 UIM:		25 VFD CD / CD VD:		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE:		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS:		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE:			
31 VALUE FOR DUTY / VALEUR EN DOUANE:		32 CUSTOMS DUTIES / DROITS DE DOUANE:		33 SIMA ASSESSMENT / COTISATION DE LMSI:		34 EXCISE TAX / TAXE D'ACCISE:		35 VALUE FOR TAX / VALEUR POUR TAXE:		36 GST / TPS:											
18 LINE / LIGNE:		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE																		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE:	
21 CLASSIFICATION NO. / N° DE CLASSEMENT:		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ:		24 UIM:		25 VFD CD / CD VD:		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE:		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS:		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE:			
31 VALUE FOR DUTY / VALEUR EN DOUANE:		32 CUSTOMS DUTIES / DROITS DE DOUANE:		33 SIMA ASSESSMENT / COTISATION DE LMSI:		34 EXCISE TAX / TAXE D'ACCISE:		35 VALUE FOR TAX / VALEUR POUR TAXE:		36 GST / TPS:											

37 DOCS ATTACHED / CI-JOINTS: A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
LINE: 1		Extension of Time Limit UNDER EN VERTU DE 32.2 (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION - EXPLICATION: Goods remaining in Canada an additional 3 months to complete project.			
DECLARATION - DÉCLARATION I / JE: J. Doe OF / DE: ABC Brokers Ltd PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. 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 COMPLÈTS			
DATE: Feb 1/10		SIGNATURE: 123-123-4567	
DATE		SIGNATURE	
DATE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	


38 CUSTOMS DUTIES / DROITS DE DOUANE: -563.31	
39 SIMA ASSESSMENT / COTISATION DE LMSI	
40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL / TOTAL PARTIEL: -563.31	
42 GST / TPS: -468.04	
43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEIVED GENERAL FOR CANADA / TOTAL DUE À / REÇU GÉNÉRAL DU CANADA: 1031.35	
45 AMOUNT DUE CLAIMANT / TOTAL DUE AU REQUÉRANT	

Canada

B2 (08) BSF18

APPENDIX M

FORM B2-1, CANADA CUSTOMS – DETAILED ADJUSTMENT STATEMENT

 Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – DETAILED ADJUSTMENT STATEMENT DOUANES CANADA – RELEVÉ DÉTAILLÉ DE RAJUSTEMENT				PROTECTED / PROTÉGÉ B when completed / une fois rempli					
1 IMPORTER NAME AND ADDRESS - NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION NO. - N° DE TRANSACTION									
		3 GST REGISTRATION NO. / N° DE TPS		4 IMPORTER NO. / N° DE L'IMPORTATEUR		5 OFFICE NO. / N° DE BUREAU		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE		7 Y-A M D-J	
9 SUB HDR NO. / N° DE SOUS-ENTÊTE		10 BROKER/AGENT - COURTIER/AGENT				11 SECURITY NO. - N° DE SÉCURITÉ				PAGE NO. - N° DE PAGE	
		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DATE OF DECISION / DATE DE LA DÉCISION			
		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CURRENCY CODE / CODE DE DEVISE		17 TIME LIMIT - DÉLAI					

18 LINE LIGNE	19 DESCRIPTION-AS RULED DÉSIGNATION-SELON LA DÉCISION	20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE							
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF	23 QUANTITY QUANTITÉ	24 U - M	25 VFD CODE CODE VD	26 SIMA CD CD LMSI	27 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE	28 E.T. RATE TAUX T.A	29 GST RATE TAUX TPS	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS				

18	19	20							
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36				

18	19	20							
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36				

18	19	20							
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36				

18	19	20							
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36				

SPECIMEN / SPÉCIMEN

B2-1 (08) COPY - COPIE 1 Canada

APPENDIX N**CBSA PAYMENT OFFICES****ATLANTIC REGION****Automated Offices**

Bathurst NB (0201)
 Charlottetown PE (0101)
 Clair NB (0216)
 Corner Brook NF (0911)
 Edmundston NB (0213)
 Fredericton NB (0204)
 Gillespie Portage NB (0219)
 Grand Sault / Grand Falls NB (0217)

Halifax NS (0009)
 Moncton NB (0206)
 Saint John NB (0210)
 St. John's NF (0914)
 St. Leonard NB (0218)
 St. Stephen NB (0211)
 St. Stephen (3rd Bridge) NB (0231)
 Woodstock Road NB (0212)

Non-Automated Offices

Amherst NS (0001)
 Andover NB (0214)
 Argentea NF (0921)
 Campobello NB (0225)
 Caraquet NB (0221)
 Centreville NB (0215)
 Clarendville NF (0900)
 Dalhousie NB (0202)
 Deer Island/Lord's Cove NB (0208)
 Fortune NF (0919)
 Gander NF (0912)
 Goose Bay Airport NF (0913)
 Grand Falls NF (0910)
 Grand Manan NB (0224)

Halifax – Postal Operations NS (0007)
 Harbour Grace NF (0922)
 Kentville NS (0010)
 Liverpool NS (0011)
 Lunenburg NS (0013)
 Miramichi NB (0207)
 New Glasgow NS (0015)
 Port Hawkesbury NS (0019)
 Shelburne NS (0020)
 St. Andrews NB (0209)
 St. Croix NB (0205)
 Summerside PE (0102)
 Sydney NS (0021)
 Truro NS (0022)

QUEBEC REGION**Automated Offices**

Armstrong QC (0329)
 Drummondville QC (0303)
 Granby QC (0305)
 Lacolle QC (0351)
 Montréal International Airport (PET)
 (Dorval) QC (0396)
 Montréal, Mirabel International Airport QC (0399)
 Montréal Main (Youville) QC (0395)

Québec QC (0312)
 Rock Island QC (0314)
 Sherbrooke QC (0316)
 St-Armand-Philipsburg QC (0328)
 Stanhope QC (0354)
 Terminus intermédiaire Montréal QC (0398)

QUEBEC REGION (continued)**Non-automated Offices**

Abercorn QC (0318)
 Baie-Comeau QC (0355)
 Beebe QC (0376)
 Cap-aux-Meules QC (0363)
 Chartierville QC (0365)
 Chicoutimi QC (0301)
 Clarenceville QC (0337)
 Cowansville QC (0356)
 Daaquam QC (0371)
 Dundee QC (0330)
 East Hereford QC (0362)
 East Pinnacle QC (0369)
 Frelighsburg QC (0332)
 Gaspé QC (0304)
 Glen Sutton QC (0370)
 Hemmingford QC (0333)
 Hereford Road QC (0366)
 Joliette QC (0342)
 Lachute QC (0343)
 Montmagny QC (0344)
 Morses Line QC (0367)

Noyan QC (0368)
 Pohénégamook QC (0331)
 Richmond QC (0345)
 Rimouski QC (0313)
 Rivière-du-Loup QC (0340)
 Rock Island Rte 143 QC (0375)
 Rouyn-Noranda QC (0349)
 Sept-Îles QC (0361)
 Shawinigan QC (0315)
 Sorel QC (0317)
 St-Hyacinthe QC (0320)
 St-Jean QC (0321)
 St-Jérôme QC (0346)
 St-Pamphile QC (0335)
 Thetford Mines QC (0347)
 Trois-Rivières QC (0322)
 Trout River QC (0307)
 Val-d'Or QC (0350)
 Valleyfield QC (0323)
 Victoriaville QC (0327)
 Woburn QC (0308)

NORTHERN ONTARIO REGION**Automated Offices**

Arnprior ON (0494)
 Belleville ON (0402)
 Brockville ON (0405)
 Cobourg ON (0473)
 Cornwall ON (0409)
 Fort Frances ON (0478)
 Kenora ON (0490)
 Kingston ON (0420)
 Lansdowne ON (0456)
 Lindsay ON (0477)
 North Bay ON (0428)
 Ottawa Air Cargo ON (0485)
 Ottawa Macdonald Cartier Airport
 (OACC) ON (0485)

Ottawa Long Room ON (0431)
 Ottawa Sufferance ON (0431)
 Pembroke ON (0469)
 Perth ON (0470)
 Peterborough ON (0400)
 Pigeon River ON (0475)
 Prescott ON (0439)
 Sault Ste. Marie ON (0441)
 Smiths Falls ON (0474)
 Sudbury ON (0444)
 Thunder Bay ON (00461)
 Timmins ON (0467)
 Trenton ON (0449)

Non-Automated Offices

Iqaluit Nunavut (0403)

Rainy River ON (0488)

GREATER TORONTO REGION**Automated Offices**

Barrie ON (0459)
 Bracebridge ON (0460)
 Brampton Main ON (0480)
 Collingwood ON (0460)
 Concord ON (0495)
 Halton Hills ON (0483)
 Interport Sufferance Warehouse ON (0496)
 Midland ON (0424)
 Newmarket ON (0486)

Obico ON (0495)
 Orillia ON (0429)
 Oshawa ON (0430)
 Pickering Warehouse ON (0430)
 Toronto Pearson Int'l Airport ON (0497)
 Toronto Main Long Room ON (0495)
 Toronto Main ON (0495)
 Toronto Sufferance ON (0499)

Non-Automated Offices

Brampton Warehouse ON (0480)

NIAGARA-FORT ERIE REGION**Automated Offices**

Brantford ON (0404)
 Cambridge ON (0457)
 Fort Erie Commercial ON (0410)
 Fort Erie ON (0410)
 Guelph ON (0414)
 Hamilton Airport ON (0417)
 Hamilton Warehouse ON (0417)
 Hanover ON (0448)
 Kitchener Main ON (0401)

Kitchener Warehouse ON (0401)
 Niagara Falls Main ON (0427)
 Oakville Warehouse Main ON (0476)
 Queenston ON (0427)
 Simcoe ON (0442)
 St. Catharines ON (0445)
 Stratford ON (0425)
 Welland ON (0451)
 Woodstock ON (0492)

Non-Automated Offices

Port Colborne ON (0471)

WINDSOR-ST. CLAIR REGION**Automated Offices**

Chatham ON (0406)
 London ON (0423)
 Sarnia ON (0440)
 St. Thomas ON (0446)
 Tillsonburg ON (0447)

Wallaceburg ON (0450)
 Windsor Ambassador Bridge ON (0453)
 Windsor Main ON (0454)
 Windsor Tunnel ON (0452)

Non-Automated Offices

Leamington ON (0464)

Sombra ON (0465)

PRAIRIE REGION**Automated Offices**

Carway AB (0707)
 Coutts AB (0705)
 Del Bonita AB (0708)
 Edmonton AB (0702)
 Edmonton Main AB (0702)
 Emerson Commercial MB (0502)
 Lethbridge AB (0703)

Moose Jaw SK (0601)
 North Portal SK (0602)
 Prince Albert SK (0603)
 Regina SK (0604)
 Saskatoon SK (0605)
 Winnipeg Main MB (0504)
 Winnipeg International Airport MB (0510)

PRAIRIE REGION (continued)**Non-Automated Offices**

Aden AB (0706)
 Alert CNX Demandes B2 (0700)
 Big Beaver SK (0614)
 Boissevain MB (0507)
 Calgary AB (0700)
 Carievale SK (0612)
 Cartwright MB (0521)
 Churchill MB (0511)
 Chief Mountain AB (0709)
 Climax SK (0719)
 Coronach SK (0615)
 Coulter MB (0524)
 Crystal City MB (0520)
 Estevan Highway SK (0610)
 Goodlands MB (0508)
 Gretna MB (0503)
 Inuvik NT (0512)
 Lena MB (0522)
 Lyleton MB (0523)

Medicine Hat AB (0704)
 Monchy SK (0718)
 Northgate SK (0613)
 Oungre SK (0616)
 Piney MB (0517)
 Red Deer AB (0710)
 Regway SK (0607)
 Snowflake MB (0509)
 South Junction MB (0506)
 Sprague MB (0505)
 Tolstoi MB (0516)
 Torquay SK (0617)
 Tuktoyaktuk NT (0514)
 West Poplar River SK (0618)
 Wild Horse AB (0711)
 Willow Creek SK (0712)
 Windy Gates MB (0519)
 Winkler MB (0518)
 Yellowknife NT (0515)

PACIFIC REGION**Automated Offices**

Huntington BC (0817)
 Kingsgate BC (0818)
 Osoyoos BC (0819)
 Pacific Highway BC (0813)

Paterson BC (0832)
 Vancouver International Airport BC (0821)
 Vancouver Main Long Room BC (0809)
 Victoria BC (0811)

Non-Automated Offices

Aldergrove BC (0841)
 Beaver Creek BC (0892)
 Boundary Bay BC (0815)
 Campbell River BC (0838)
 Carson BC (0834)
 Cascade BC (0816)
 Chopaka BC (0836)
 Courtenay BC (0830)
 Cranbrook BC (0801)
 Dawson City YT (0894)
 Dawson Creek BC (0839)
 Douglas BC (0840)
 Flathead BC (0829)
 Fraser BC (0893)
 Kamloops BC (0814)
 Kelowna BC (0831)
 Kitimat BC (0827)
 Midway BC (0835)

Nanaimo BC (0804)
 Nelway BC (0828)
 PCB Highway Sufferance Warehouse (0842)
 Penticton BC (0807)
 Pleasant Camp BC (0891)
 Port Alberni BC (0825)
 Powell River BC (0826)
 Prince George BC (0820)
 Prince Rupert BC (0808)
 Rykerts BC (0822)
 Sidney BC (0837)
 United Terminals BC (0810)
 Vancouver Mail Centre BC (0803)
 Vancouver Marine and Rail BC (0806)
 Vernon BC (0823)
 Waneta BC (0833)
 Whitehorse YT (0890)

APPENDIX O**CUSTOMS BROKERS' MONTHLY ACCOUNT STATEMENT (K84) –
RECONCILIATION CONTROL SHEET**

Please complete the following with your payment for clients participating in the GST or Importer Direct Security Options.

Account Security No.: _____ K84 Amount: \$ _____.

Name: _____

Customs Broker Cheque Amount: \$ _____.

Importer Cheques Amount: \$ _____.

K21 During Billing Period: _____.

Total Amount Received: \$ _____.

Total Amount Outstanding: \$ _____.

Breakdown of Outstanding Amount


Complete Only if Total Amount Outstanding is Greater Than Zero.

Business Number	Transaction No.	Importer's Account Security No.	GST Option	Contact Name and Phone Number/Fax Number	Amount
89999 9999RM0001	12345612346123	45678		John Doe/613-999-9999/ 613-999-9999	\$50,000.00

This is not a prescribed form. Reproduction to meet your business requirements is permitted providing all information is included.

APPENDIX P

FORM K21, CASH RECEIPT

 <p>Canada Border Services Agency Agence des services frontaliers du Canada</p>	<p>CASH RECEIPT</p>	<p>REÇU DE CAISSE</p>
<p>Received from - Reçu de</p>	<p>Agent for - Agent de</p>	<p>Receipt no. - N° de reçu</p>
<p>Business number - Numéro d'entreprise</p>	<p>Source document no. N° du document de base</p>	<p>Billing hours - Heures de facturation</p>
<p>GST registration no. N° d'enregistrement de la TPS 121491807</p>	<p>Sundry collection no. N° des perceptions diverses</p>	<p>From - De</p>
		<p>To - À</p>
		<p>Account no. - N° de compte</p>
<p>For the purpose of - Aux fins de</p>		<p>Batch no. - N° de lot</p>
<p>Revenue code Code de recette</p>		<p>Y - A</p>
<p>Amount - Montant</p>		<p>M</p>
<p>GST - TPS ▲</p>		<p>D - J</p>
<p>Received the amount of / Montant reçu de</p>		<p>Dollars \$</p>
<p>Form of payment - Méthode de paiement</p>		<p>100</p>
<p><input type="checkbox"/> Cash / <input type="checkbox"/> Cheque / <input type="checkbox"/> Other (Specify) / <input type="checkbox"/> Autre (Préciser)</p>		<p>Receipt date - Date de réception</p>
<p>K21 (06) Printed in Canada - Imprimé au Canada</p>		<p>Y - A</p>
<p>Canada</p>		<p>M</p>
<p>Officer's signature - badge No. — Signature de l'agent - N° de matricule</p>		<p>D - J</p>
<p>CLIENT</p>		

REFERENCES

<p>ISSUING OFFICE – Assessment and Licensing Division</p>	<p>HEADQUARTERS FILE – 7632-0</p>
<p>LEGISLATIVE REFERENCES – <i>Customs Act</i>, sections 31, 33, 35, 58, 59, 60, 74, 97 and 129</p>	<p>OTHER REFERENCES – D1-2-1, D1-6-1, D5-1-1, D8-1-4, D8-1-7, D17-1-2, D17-1-11, D17-2-1, D17-2-2, D17-2-3, D22-1-1</p>
<p>SUPERSEDED MEMORANDA “D” – D17-1-5, February 17, 2010</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

