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# Memorandum D8-1-7

## Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods

### In Brief

This document contains editing revisions that do not affect or change existing policies or procedures, including changes to the Canada Border Services Agency (CBSA) organizational structure.

This memorandum provides information on the use of carnets in Canada.

## Guidelines and General Information

### Definitions

A.T.A. Convention – the International Customs Convention on the A.T.A. (Admission Temporaire / Temporary Admission) Carnet for the Temporary Admission of Goods.

A.T.A. Carnet – a carnet document issued under the terms of the A.T.A. Convention.

Canada/Chinese Taipei Carnet” – the Canada/Chinese Taipei Carnet used for the temporary importation of goods from Chinese Taipei or the temporary exportation of Canadian goods to Chinese Taipei.

Canadian carnet – a carnet issued in Canada by the Canadian Chamber of Commerce.

carnet – an international customs document designed to simplify and streamline customs temporary entry procedures.

carnet holder – the person or company for whom the carnet was issued and who is identified on the front cover. It also means whoever is presenting the carnet to the Canada Border Services Agency (CBSA) (e.g., an agent, employee, or authorized representative).

counterfoil – the receipt portions of the carnet document that are returned with the cover pages to the issuing association.

duties – any duty or taxes levied on imported goods under the [Customs Tariff](#), the [Excise Tax Act](#), the [Excise Act](#), or any other law relating to customs.

expiry date – the last day on which the carnet may be used.

final date for duty-free re-importation – the last day that goods exported on a Canadian carnet may be re imported on that document. This date is usually the same date as the expiry date of the carnet document.

final date for re-exportation – the last day as determined by the CBSA that goods covered by a foreign carnet may remain in Canada, in accordance with temporary entry legislation and regulations.

foreign carnet – carnet document issued in a country other than Canada.

general list – the list of goods itemized on the inside of the front cover and on the back of the vouchers.

guaranteeing association – the association recognized by the customs authorities in its country to guarantee the payment of customs duties on goods covered by foreign carnets. For example, the Canadian Chamber of Commerce is recognized by the CBSA as the guaranteeing association for foreign carnets used in Canada.

issuing association – an association approved by the guaranteeing association to issue carnets. For example, the Vancouver Board of Trade has been authorized by the Canadian Chamber of Commerce to issue Canadian carnets.

voucher – the pages removed from the carnet package by the CBSA. In the Canada/Chinese Taipei Carnet, these pages are referred to as “sheets.”

## General

1. Goods that qualify for temporary importation are normally documented on Form [E29B, Temporary Admission Permit](#). However, these goods may instead be documented on a carnet.
2. Carnets are international customs documents designed to simplify and streamline customs temporary entry procedures. Carnets are particularly useful for goods that will be imported into more than one country during the period for which the carnet is valid. A carnet replaces the national temporary entry documents, and it also guarantees duties will be paid if the imported goods are not re-exported in the time period allowed by the CBSA. Consequently, carnets eliminate the requirement to post security with the CBSA.
3. Using a carnet for importing, exporting, or the transit of goods does not exempt those goods from Canadian customs laws, regulations, and procedures. Goods will not be released on a carnet unless they qualify for temporary entry and the required documents or certificates are produced.
4. Where a carnet holder authorizes a customs broker or an agent to act on his or her behalf, the CBSA may ask the broker or agent to produce written authorization from the person or company identified on the front cover of the carnet.
5. Carnets are not issued by the CBSA. In those countries that participate in the A.T.A. Convention, carnets are generally issued by the chambers of commerce. Each country has only one guaranteeing association but it may have more than one issuing association. Canada/Chinese Taipei Carnets are issued in Canada by the Canadian Chamber of Commerce and in Taiwan by the Taiwan External Trade Development Council (TAITRA).
6. In Canada, carnets are guaranteed by [The Canadian Chamber of Commerce](#) and may be obtained from the head office in Ottawa, or offices in Montreal and Toronto. For information on obtaining a carnet, contact:

The Canadian Chamber of Commerce  
 Carnet Services  
 360 Albert Street, Suite 420  
 Ottawa, ON K1R 7X7  
 Telephone: 613-238-4000  
 Fax: 613-238-7643  
 Website: [www.chamber.ca/carnet/](http://www.chamber.ca/carnet/)

## Restrictions

7. Carnets are valid for a limited period (one year from the date of issue). A carnet **cannot** be accepted once it has expired. If goods are being re-exported after the expiry date, duty and taxes apply and are non-refundable.
8. Goods intended for sale, lease, processing, or repair **are not permitted** for temporary importation on a carnet.
9. Goods such as plants, food, and other consumable items that may be given away, disposed of, or used up **are not permitted** on a carnet.
10. Additions or substitutions to the general list **are not permitted** once the carnet has been issued, unless these changes have been authorized in writing by the issuing association.

## Description

11. There are physical differences in the appearance of the A.T.A. Carnet and the Canada/Chinese Taipei Carnet.

12. The A.T.A. Carnet document as issued in Canada is made up of:

- (a) a green front and back cover;
- (b) yellow exportation and re-importation counterfoils;
- (c) white importation and re-exportation counterfoils;
- (d) blue transit counterfoils;
- (e) yellow exportation vouchers;
- (f) white importation vouchers;
- (g) white re-exportation vouchers;
- (h) yellow re-importation vouchers; and
- (i) blue transit vouchers.

**Note:** For additional information refer to the [ATA Carnet Reference Manual](#).

13. The Canada/Chinese Taipei Carnet differs from the A.T.A. Carnet in that the front and back covers are blue. As well, the counterfoil pages are blue and each page contains an exportation, importation, re-exportation, and re-importation counterfoil section. Voucher pages of a Canada/Chinese Taipei Carnet are referred to as “sheets.”

14. A carnet document may consist of any number of sets of pages. Since the issuing association controls the number of sets of carnet pages issued for each carnet, using photocopied carnet sheets is prohibited. If there are not enough sheets in the carnet:

- (a) in the case of Canadian carnets, the goods may be held, pending receipt of additional sheets provided by the Canadian Chamber of Commerce; or
- (b) for importation movements on a foreign carnet, if the holder does not wish to be delayed, the goods may be:
  - (i) forwarded by a bonded carrier to the CBSA office of destination in accordance with carrier regulations, pending receipt of additional sheets.;
  - (ii) documented on Form [E29B](#) with security as appropriate.; or
  - (iii) documented for re-exportation movements on a foreign carnet on Form [E15, Certificate of Destruction/Exportation](#), in duplicate with references to the carnet number, the expiry date, and the CBSA office of importation. One copy of the form will be sent to the CBSA office of importation to acquit the importation voucher or sheet; the other copy will be returned to the holder.

## Procedures for Canadian Carnets

15. The movement of goods on a Canadian carnet will be documented on yellow exportation or re-importation counterfoils and vouchers. Export permits must be presented where required. Form [B13A, Export Declaration](#), is not required when Canadian goods are exported from Canada on a carnet. The CBSA will accept carnets used for exportation regardless of the type of goods, intended use, or method of transport. The exporter is responsible for ensuring that the goods can be imported temporarily into the countries of destination under a carnet.

### Validating the front cover (green page)

16. The carnet holder is responsible for ensuring that the front cover of the carnet document is always validated by the CBSA either before the first exportation takes place or at the time of the first exportation. Consequently, the CBSA must complete, date and sign section H – Certificate by Customs at Departure (Canada) – on the front cover. Validating the cover confirms that the goods presented for examination match the items identified on the general list. Without this validation, the carnet holder may encounter difficulties using the carnet in other countries and returning the goods to Canada. If the goods leave Canada that same day, the CBSA must also validate the first exportation counterfoil and voucher.

17. The front cover may be validated before the goods are exported. However, all goods must be listed on the general list of the carnet for the cover to be validated.
18. Before a Canadian carnet is presented to the CBSA for validation, the carnet holder must ensure that:
- (a) the carnet has not expired;
  - (b) the front cover of the carnet has been signed by both the holder and the issuing association; and
  - (c) the goods match the items shown on the general list.

### **Processing exportation movements (yellow counterfoils and vouchers)**

19. When a Canadian carnet is presented to the CBSA to cover goods being exported from Canada, the officer must:
- (a) complete, date and sign the yellow exportation counterfoil;
  - (b) complete, date and sign section H – Clearance on Exportation – of the exportation voucher, prior to removing it from the carnet.
20. Before a Canadian carnet is presented to the CBSA to cover goods being exported from Canada, the carnet holder must ensure that:
- (a) the carnet has not expired;
  - (b) the front cover has been signed by both the holder and the issuing association;
  - (c) sections A, B, C, D, E, and F of the yellow exportation voucher have been completed; and
  - (d) the goods being exported match the items shown on the general list and on the back of the yellow exportation voucher. Partial exportations are allowed. Photocopies of the general list may be attached to the back of the voucher.

### **Processing re-importation movements (yellow counterfoils and vouchers)**

21. When a Canadian carnet is presented to the CBSA to cover goods being re-imported into Canada, the officer must complete, date and sign the yellow re-importation counterfoil, even if:
- (a) the re-exportation counterfoils/vouchers were not validated by the foreign customs. Validating the carnet provides proof that the goods were re-imported into Canada in the case of a foreign claim, and may reduce the claimed amount for duties and taxes;
  - (b) the goods are being re-imported after the expiry date of the carnet. Validating the carnet provides proof to the foreign customs that the goods were re-imported into Canada, thereby, eliminating or reducing the claimed amount for duties and taxes.
22. Furthermore, the officer must complete, date and sign section H – Clearance on Re-importation – of the re-importation voucher, prior to removing it from the carnet.
23. Before a Canadian carnet is presented to the CBSA to cover goods being re-imported into Canada, the carnet holder must ensure that:
- (a) sections A, B, C, D, E, and F of the yellow re-importation voucher have been completed;
  - (b) the goods being re-imported match those exported on the exportation counterfoil and the general list. The holder must account for any discrepancies to the satisfaction of the officer (e.g., goods lost, stolen or destroyed, split-shipped, partial, sold); and
  - (c) the goods being re-imported have not been enhanced in value.
24. While carnets are valid for one year only, goods exported from Canada may be re-imported any time without payment of duty, in accordance with the provisions of tariff item Nos. 9813.00.00 and 9814.00.00 (GST may apply). At the discretion of the officer, a carnet that has expired may still be accepted for the re-importation of the goods on the carnet if the officer is satisfied that the goods qualify under the provisions of these classification

numbers. However, if duties or taxes are deemed payable, the goods must be accounted for on Form [B3-3, Canada Customs Coding Form](#).

### **Period of validity**

25. A carnet is valid for a maximum period of one year from the date of issue. Under no circumstances are extensions or renewals permitted beyond the expiry date of the carnet.

26. There is a distinction between the period of validity (expiry date) of a carnet and the time allowed (final date) for re-importation into Canada of the goods covered by a carnet. The period of validity is fixed by the issuing association (e.g., Canadian Chamber of Commerce) when it issues the carnet. The time allowed for re-importation is determined by the CBSA at the time of exportation, when goods are first leaving Canada.

### **Transfers to a replacement carnet**

27. If the carnet holder wishes to have the Canadian goods remain in the foreign country beyond the expiry date of the carnet, the holder must report to the foreign customs administration before the carnet expires. If approved by the foreign customs, the carnet holder must contact the Canadian Chamber of Commerce to have a new replacement carnet produced for the goods to be transferred. The CBSA Headquarters will then close the old carnet by making reference to the replacement carnet on the yellow re-importation counterfoil and voucher.

### **Lost or stolen Canadian carnet documents**

28. If a Canadian carnet is lost or stolen in a foreign country, the holder can, if time permits, request a replacement carnet from the Canadian Chamber of Commerce. Otherwise, the carnet holder should request that the re-exportation from the foreign country be documented by that customs administration on an alternate customs document. The holder should also ensure that the re-importation into Canada is documented on Form [B3-3](#). For Form B3-3 to acquit the carnet and be used as an acceptable proof that the goods have been re-imported into Canada, reference must be made to the carnet number and expiry date, and must clearly identify the goods re-imported. The carnet holder will have to satisfy the CBSA that the goods are in fact Canadian goods returning.

### **Procedures for Foreign Carnets**

29. The CBSA will document the movement of goods on foreign carnets on white importation and re-exportation counterfoils and vouchers. Goods imported on a carnet must qualify for temporary importation before they may be admitted.

30. The question of whether an article is prohibited, restricted, or controlled by the CBSA or by other government departments or agencies is the first consideration for every article imported temporarily into Canada. Goods on a carnet will not be released from the CBSA's control until all necessary inspections are completed and any documents required, such as permits, licences, or certificates, are produced.

31. Not all temporarily imported goods are entitled to relief from GST/HST. Appendix A of [Memorandum D8-1-1, Amendments to Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#) details those goods that are entitled to relief. Where GST/HST is payable, the goods may still be documented on a carnet. However, the GST/HST payable must be accounted for on Form [B3-3](#). The transaction number will be referenced on both the white importation and re-exportation vouchers and counterfoils.

32. A carnet may only be accepted for the goods identified on the general list. If items in a shipment do not match the general list, the goods may, if eligible, be documented on Form [E29B](#) with appropriate security. [Memorandum D8-1-4, Form E29B Temporary Admission Permit](#), provides more information on temporary importations that may be documented on the Form E29B.

33. Accompanied goods imported into Canada under cover of a carnet may be imported at any CBSA office. Unaccompanied goods imported into Canada under cover of a carnet shall be manifested in bond from the First Point of Arrival to the CBSA office of destination. The manifest will be acquitted by the carnet number when the goods are released on the carnet.

### **Processing importation movements (white counterfoils and vouchers)**

34. When a foreign carnet is presented to the CBSA to cover goods being imported into Canada, the officer must:
- (a) complete, date and sign the white importation counterfoil; and
  - (b) complete, date and sign section H – Clearance on Importation – of the importation voucher, prior to removing it from the carnet.
35. Before a foreign carnet is presented to the CBSA to cover goods being imported into Canada, the carnet holder must ensure that:
- (a) the carnet has not expired. If it has, the carnet will not be accepted, as it no longer provides security. In this case, the Form [E29B](#) may be used if the goods qualify for importation under national temporary importation regulations. Security is to be collected as appropriate;
  - (b) the front cover has been signed by both the holder and the issuing association. If it is not, the CBSA will not accept the carnet. In this case Form [E29B](#) may be used if the goods qualify for importation under national temporary importation regulations. Security is to be collected as appropriate;
  - (c) the “Certificate by Customs Authorities” area has been completed. If not, the goods may still be temporarily imported on the carnet, as long as the goods are examined by the CBSA and match the general list;
  - (d) sections A, B, C, D, E, and F on the white importation voucher or sheet have been completed and signed; and
  - (e) the goods being imported match the items shown on the general list and on the back of the white importation voucher. If the description of the goods is incomplete or inadequate for classification purposes, the CBSA may request more details that will be noted on the back of the importation voucher. Goods on the general list that are not eligible for temporary importation must be duty-paid to be admitted.

### **Processing re-exportation movements (white counterfoils and vouchers)**

36. When a foreign carnet is presented to the CBSA to cover goods being re-exported from Canada, the officer must:
- (a) complete, date and sign the white re-exportation counterfoil, even if the goods are being re-exported after the expiry date of the carnet. Validating the carnet demonstrates to CBSA that the goods were re-exported from Canada late, therefore, duties and taxes will be applicable. It also provides proof to foreign customs that the goods were in fact re-exported from Canada; and
  - (b) complete, date and sign section H – Clearance on Re-exportation – of the white re-exportation voucher, prior to removing it from the carnet.
37. Before a foreign carnet is presented to the CBSA to cover goods being re-exported from Canada, the carnet holder must ensure that:
- (a) the carnet has not expired. If it has, duties will be payable;
  - (b) the final date for re-exportation, as identified on the importation counterfoil, has been observed. If not, duties will be payable;
  - (c) the goods being re-exported match the items shown on the general list and on the back of the white re-exportation voucher or sheet; and
  - (d) all the goods imported, as indicated on the importation counterfoil, are being re-exported. All discrepancies must be accounted for.
38. When an officer is presented with a foreign carnet for the re-exportation of goods that have remained in Canada beyond the expiry date of the carnet, the carnet holder is to be advised that the goods are subject to the payment of full duties and taxes. If the holder is unable or refuses to pay the amount owing, the officer will make a notation on both the re-exportation counterfoil and voucher that, as the goods were not re-exported within the authorized time limits, the goods are subject to the payment of full duties and taxes owing and that a claim will be

made by the CBSA against the carnet for full duties and taxes. Neither the goods nor the carnet document are to be detained pending payment of the duties and taxes. The re-exportation voucher will then be removed from the carnet document and forwarded to the office of importation for matching. A note should be attached to the front of the voucher advising that the carnet was not properly acquitted and the goods are subject to the payment of the duties and taxes. The importation and re-exportation vouchers will then be forwarded to the address listed in paragraph 74.

39. When a carnet is presented for verification and acquittal at an inland CBSA office, the same procedures as outlined in paragraph 36 are to be followed. The goods will then be forwarded in bond to the CBSA office of exportation under a cargo control document. The manifesting and examination procedures relating to the exportation of in-bond shipments outlined in [Memorandum D3-1-1, Policy Respecting the Importation and Transportation of Goods](#), will apply.

### **Transit movements (blue counterfoils and vouchers)**

40. Transit sheets are used to cover the movement of goods from one foreign country through Canada to another foreign country.

41. Inward transit – Before a foreign carnet is presented to the CBSA for goods arriving for transit through Canada, the carnet holder must ensure that:

- (a) the carnet has not expired;
- (b) the green front cover of the carnet has been signed by both the holder and the issuing association;
- (c) the “Certificate by Customs Authorities” area has been completed. If not, the procedure in paragraph 35(c) is to be followed;
- (d) sections A, B, C, D, E, and F of the two blue transit vouchers or sheets have been completed and signed; and
- (e) the goods being imported match the items on the general list and on the back of two copies of the blue transit vouchers.

42. Outward transit – Before a foreign carnet is presented to the CBSA to cover goods being re-exported after transit through Canada, the carnet holder must ensure that:

- (a) sections A, B, C, D, E, and F of the (duplicate) blue transit voucher or sheet have been completed and signed; and
- (b) all the goods cleared for inward transit, as indicated on the original transit counterfoil, are being exported. Discrepancies must be accounted for.

### **Period of validity**

43. A carnet is valid for a maximum period of one year from the date of issue. Under no circumstances are extensions or renewals permitted beyond the expiry date of the carnet.

44. There is a distinction between the period of validity (expiry date) of a carnet and the time allowed (final date) for re-exportation of the goods covered by a carnet. The period of validity is fixed by the foreign issuing association when it issues the carnet. The time allowed for re-exportation from Canada is determined by the CBSA at the time of importation (see [Memorandum D8-1-1, Amendments to Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#) references to the “time limits” and “time periods/extensions” sections).

### **Extension of time allowed for re-exportation**

45. If, after the initial clearance through the CBSA, the carnet holder wishes to extend the time allowed for re-exportation, the carnet holder must report to the nearest CBSA office and request an extension for a period up to, but not beyond the expiry date of the carnet. If approved by the CBSA office, the extension will be noted on the white importation counterfoil in the carnet document.

## Transfers to a replacement carnet

46. If the carnet holder wishes the foreign goods on a carnet to remain in Canada beyond the expiry date of the carnet, the holder must report to the nearest CBSA office before the carnet expires. If approved by the CBSA office, the goods may be transferred to a replacement carnet or, the goods may be documented on Form [E29B](#) with security to be collected as appropriate. The officer will then close the old carnet by making reference to the replacement carnet or the Form E29B number on the white re-exportation counterfoil and voucher, together with completing, dating and signing them. Further, the officer will do the same on the white importation counterfoil and voucher of the replacement carnet while the goods remain in Canada.

## Foreign goods lost, stolen, or destroyed in Canada

47. If goods covered by a carnet are lost or stolen in Canada, the carnet holder is liable for duties and must report to the nearest CBSA office to account for the goods. At that office, the officer will record the details on the carnet white re-exportation counterfoil and voucher. The holder may be asked to provide supporting documentation, such as a police report or insurance report.

48. If the holder decides to destroy goods covered by a carnet rather than re-export them from Canada, arrangements must be made to have the goods destroyed as per CBSA regulations. The officer will acquit the carnet by completing, dating and signing the appropriate sections of the white re-exportation counterfoil and voucher.

49. If goods on a carnet are destroyed after the time limit expires or in a way that is not in accordance with the CBSA regulations, the carnet holder will be liable for the duties payable on the goods. The same provisions for the collection of duties as listed in paragraph 53 will apply.

## Foreign carnet acquittal

50. Foreign carnets are considered closed when:

- (a) the goods have been re-exported from Canada in accordance with paragraph 37;
- (b) the goods have been destroyed as indicated in paragraphs 48 and 49;
- (c) duties owing on the goods have been fully paid in accordance with paragraph 53; or
- (d) the goods have been transferred to the Form [E29B](#) in accordance with paragraph 46.

51. If the carnet holder decides to permanently import or duty-pay the goods, a properly completed customs accounting document must be presented at the nearest CBSA office along with the carnet document. Copies of the carnet front cover and general list must be attached to the accounting document package as supporting documentation. The accounting document must make reference to the carnet number.

52. Once the applicable accounting document has been processed, the CBSA will close the carnet by making reference to that accounting document on the carnet.

## Preparing Form B3-3, *Canada Customs Coding Form*

53. When preparing the Form [B3-3](#) to cancel a foreign carnet, the following points should be noted:

- (a) the date of direct shipment is the day the goods were imported temporarily into Canada and the rate of exchange on that date must be used;
- (b) the rate of duty used must be the rate in effect on the date the goods were imported;
- (c) the carnet number is to be listed on the Form [B3-3](#); and
- (d) a copy of the carnet cover and general list must be attached.

## Lost or stolen foreign carnet

54. If a foreign carnet is lost or stolen in Canada, the holder can request a replacement carnet from the issuing association. The holder will present the replacement carnet to the nearest CBSA office where the officer will cross-reference the new carnet to the old one. The new importation voucher will become the controlling document.



The CBSA will send a photocopy of the new voucher to the original office of importation to cancel the original importation voucher. If the original office of importation is not known, the photocopy is to be forwarded to the address listed in paragraph 74.

55. If there is not enough time to replace the carnet, the holder should ask the CBSA to document the re-exportation of the goods on the Form [E15](#) in duplicate. The document must make reference to the carnet number and expiry date and must clearly identify the goods exported. One copy of the Form E15 will be returned to the carnet holder and one copy will be sent to the office of importation to cancel the importation voucher. If the original office of importation is not known, the copy is to be forwarded to the address listed in paragraph 74.

## **Procedures for Acquitting Vouchers**

### **Filing of the vouchers**

56. Carnet vouchers will be kept in chronological order by expiry date, as follows:

- (a) open Canadian exportation vouchers (yellow); and
- (b) open foreign importation (white) and inward transit (blue) vouchers.

57. Canadian yellow re-importation vouchers are to be forwarded to the office of exportation within 15 days of the receipt of these documents. Foreign white re-exportation vouchers are to be forwarded to the office of importation within 15 days of the receipt of these documents. If the office of exportation or importation is unknown, the vouchers must be immediately forwarded to CBSA Headquarters at the address listed in paragraph 74.

### **Acquittal of the vouchers**

58. When a Canadian yellow re-importation voucher is received at the office of exportation, the re-importation and exportation vouchers will be compared and matched to ensure all exported goods have been re-imported. If all of the exported goods have been accounted for on the re-importation voucher, the matched vouchers are to be stapled together and forwarded to the address listed in paragraph 74. Overlap the documents so that the voucher number and expiry date of both documents can be seen. If only a portion of the goods exported have been accounted for, the vouchers are to be returned to the office of exportation, where the re-importation and exportation vouchers are kept until the remaining goods are re-imported, or the carnet expires.

59. When a foreign white re-exportation voucher is received at the office of importation, the re-exportation and importation vouchers will be compared and matched to ensure all goods imported have been re-exported. If all goods imported have been accounted for on the re-exportation voucher, the matched vouchers are to be stapled together and forwarded to the address listed in paragraph 74. Overlap the documents so that the voucher number and expiry date of both documents can be seen. If only a portion of the goods imported have been accounted for, the vouchers are to be returned to the office of importation, where the re-exportation and importation vouchers are kept until the remaining goods are re-exported, or the carnet expires.

60. Foreign white importation vouchers may also be considered acquitted upon receipt of:

- (a) a Form [B3-3](#) which accounts for duties and taxes;
- (b) a Form [E15](#);
- (c) a Form [E29B](#) to which the goods have been transferred; or
- (d) a replacement carnet.

61. The white re-exportation voucher (if available) and a copy of any of the above acquittal documents are to be stapled together and forwarded to the office of importation to be matched with the white importation voucher. If all of the items have not been accounted for, the documents are returned to the office of importation pending acquittal of the unaccounted items. If full acquittal has not been received by the time the carnet expires, the white re-exportation voucher is to be forwarded to the office of importation. The office of importation will then process the documents as outlined in paragraphs 63 to 65.

## Unacquitted vouchers

62. Unacquitted Canadian yellow exportation vouchers will be forwarded to the address listed in paragraph 74, thirty days after the expiry date of the carnet.
63. Unacquitted foreign white importation vouchers and unacquitted foreign blue transit vouchers will be forwarded to the address listed in paragraph 74, thirty days after the expiry date of the carnet.
64. It is important for the regional CBSA offices to forward unacquitted foreign white importation vouchers to the CBSA Headquarters as this allows the CBSA to file claims for the applicable duties with the guaranteeing association within the prescribed time frame.
65. Local and regional CBSA offices are to consider foreign carnets closed once unacquitted vouchers have been forwarded to the CBSA Headquarters for settlement by the guaranteeing association.

## Split/Partial Shipments

66. The carnet program allows the goods listed on the inside of the front cover (the general list) to be split into two or more smaller shipments at any time.
67. If only some of the items from the general list are included in a particular movement, only the items actually being moved must be identified on both the counterfoil and voucher of the carnet. Since the list on the back of the voucher shows all the goods on the general list, lines may be drawn through those items that are not included in the shipment.
68. In the case where long lists of partial items are written on the counterfoil of the carnet, the officer may write “as per above list” on the relevant counterfoil (assuming all the same items are being moved). However, if a long list of items is attached to the counterfoil and/or voucher, the officer is encouraged to ensure that the carnet holder has indicated the carnet number on that attached list. Further, the officers are to date, stamp and sign the attached list and relevant counterfoils and/or vouchers.
69. When transcribing a list of partial items on a counterfoil and/or voucher, the format “1-5” must be used to identify items 1 to 5, and the format “1, 5” must be used to identify only items 1 and 5.
70. When a Canadian shipment is split while the goods are in a foreign country and a partial re-exportation takes place, a note to that effect and a list of only the goods being re-exported will be shown on the re-exportation counterfoil and in section H, part f, of the re-exportation voucher. Likewise, a list of only the goods being re-imported into Canada will be shown on the re-importation counterfoil and in section H, part c, of the re-importation voucher.
71. When a foreign shipment is split while the goods are in Canada and a partial re-exportation takes place, a note to that effect and a list of only the goods being re-exported will be shown on the re-exportation counterfoil and in section H, part f, of the re-exportation voucher.

## Additional Information

72. The CBSA Headquarters is responsible for all tracing actions and for contacting the carnet holder concerning unacquitted foreign carnets.
73. All correspondence regarding carnet vouchers should be directed to the CBSA Headquarters at the address listed in paragraph 74.
74. For further information on processing carnets, contact:

Canada Border Services Agency  
 Commercial and Trade Operations Division  
 Commercial Registration Unit  
 191 Laurier Avenue West, 12th floor  
 Ottawa, ON K1A 0L8  
 E-mail: [CBSA-ASFC\\_Commercial\\_Registration\\_Agrément\\_commercial@cbsa-asfc.gc.ca](mailto:CBSA-ASFC_Commercial_Registration_Agrément_commercial@cbsa-asfc.gc.ca)

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	EAQ 6576-3
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a> <a href="#"><i>Excise Tax Act</i></a> <a href="#"><i>Excise Act</i></a>
<b>Other References</b>	Customs Co-operation Council – A.T.A Handbook <a href="#">D3-1-1</a> , <a href="#">D8-1-1</a> , <a href="#">D8-1-4</a> Forms <a href="#">B3-3</a> , <a href="#">E15</a> , and <a href="#">E29B</a>
<b>Superseded Memorandum D</b>	D8-1-7 dated June 8, 2007