



Ottawa, September 19, 2008

# MEMORANDUM D17-4-0

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## In Brief

### COURIER LOW VALUE SHIPMENT PROGRAM

1. Revisions to this memorandum include the elimination of obsolete, non-essential and duplicated requirements as a result of the Paper Burden Reduction Initiative.
2. This memorandum has been revised to include the new Canada Border Services Agency (CBSA) title and an explanation of the bonded carrier requirement of the Courier Low Value Shipment (LVS) Program. As well, the revision includes an explanation of the Customs Self-Assessment (CSA) LVS shipments released in the Courier LVS Program by CSA approved couriers.
3. This memorandum cancels the Memorandum D17-4-1, *Persons Authorized to Account for Casual Goods*, dated June 5, 2000. The contents of D17-4-1 have been incorporated into this revised memorandum.
4. This memorandum was previously called Courier/Low Value Shipment Program – low value commercial goods. It has been renamed.
5. The *Persons Authorized to Account for Casual Goods Regulations*, which were part of the Memorandum D17-4-1 have been removed. They can now be found at the Justice Canada Web site at [www.justice.gc.ca](http://www.justice.gc.ca).



Printed in Canada



Ottawa, September 19, 2008

# MEMORANDUM D17-4-0

## COURIER LOW VALUE SHIPMENT PROGRAM

This memorandum describes the requirements for the reporting and release of goods under the Courier Low Value Shipment (LVS) Program.

It also describes the conditions under which couriers who obtain release of casual goods under Section 32(4) of the *Customs Act* may be authorized to account for these goods in lieu of the importer.

### GUIDELINES AND GENERAL INFORMATION

1. The Courier Low Value Shipment (LVS) Program streamlines the reporting, release and accounting procedures for certain goods imported by courier. Couriers authorized by the Canada Border Services Agency (CBSA) to participate in the program may have qualifying goods released by presenting a cargo/release list to the CBSA. To qualify under this program the goods must:

- (a) be valued at less than CAN\$1,600; and
- (b) not be controlled, prohibited or regulated by an Act of Parliament. The D19 Memoranda series, "Acts and Regulations of Other Government Departments," contains information on goods that are controlled, prohibited or regulated.

### Definitions

2. Terms used in this memorandum are defined as follows:

"Act" means the *Customs Act*; (*Loi*)

"authorized person" means a person who has obtained an authorization pursuant to subsection 3(3); (*personne autorisée*)

"casual goods" means any goods imported into Canada other than goods imported for sale or for any commercial, industrial, occupational, institutional or other like use; (*marchandises occasionnelles*)

"commercial goods" means goods imported into Canada for sale or for any commercial, industrial, occupational, institutional or other like use; (*marchandises commerciales*)

"courier" means a commercial carrier that is engaged in scheduled international transportation of shipments of goods other than goods imported as mail. (*entreprise de messagerie*)

"designated officer" means the Deputy Minister or a Director General of the Department of National Revenue. (*agent désigné*)

### Authorization of Couriers

3. Couriers wishing to participate in the Courier LVS Program must request authorization from the CBSA. The request must be submitted to:

Manager  
Courier LVS and Casual Refund Programs Unit  
Commercial Border Policy Division  
Border and Compliance Programs Directorate  
Canada Border Services Agency  
Ottawa ON K1A 0L8

4. Couriers are eligible to participate in the program if the courier:

- (a) is a bonded carrier;
- (b) will report goods in accordance with the Act and relevant regulations;
- (c) will post security, if releasing casual goods, in accordance with the "Security for Release of Goods" section of Memorandum D17-1-0, *Accounting for Imported Goods and Payment of Duties Regulations*; and
- (d) has not had its authorization to participate in the program cancelled within the previous 12 months.

5. The CBSA may cancel a courier's authorization to participate in the Courier LVS Program if the courier:

- (a) requests in writing that the CBSA do so;
- (b) is bankrupt;
- (c) made a misrepresentation in obtaining the authorization;
- (d) has failed to comply with any act or regulation that prohibits, controls or regulates the importation or exportation of goods into or out of Canada;
- (e) made a misrepresentation regarding the courier's responsibilities as an authorized courier under this program; or
- (f) no longer meets the requirements in paragraph 4.

## Bonded Carrier

6. Information on bonded carrier codes and the in-bond movement of shipments that have not been released by the CBSA can be found in the D3 Memoranda series or by visiting the CBSA Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

## Cost Recovery

7. In cases where the courier requests special services for the clearance of Courier LVS shipments, a cost-recovery fee may be charged. The cost-recovery policy applies when:

- (a) the service being requested is outside the area served by a CBSA office;
- (b) the service being requested is outside regular business hours; or
- (c) service on demand is being requested, i.e. outside the ordinary course of the border services officer's duties (outside the ordinary first-in-first-out (FIFO) process).

8. Accordingly, an agreement at the local CBSA office where the services are requested must be completed for all services being rendered by that CBSA office.

9. For more details on special services, please see Memorandum D1-2-1, *Special Services*.

## Customs Self-Assessment (CSA) LVS shipments released in the Courier LVS Program by CSA-approved couriers

10. Courier LVS Program participants can find information on how to report CSA-goods in Memorandum D3-1-7, *Customs Self-Assessment Program*.

## Cargo/Release List

11. The cargo/release list for authorized participants of the Courier LVS Program is to be used in place of individual cargo control and release documents for goods valued under CAN\$1,600. The list must be presented to the CBSA by the courier before or as soon as the shipments arrive in Canada. It must contain a concise description of the LVS qualifying goods so that the border services officer can determine the admissibility of the goods.

12. The cargo/release list must be typed and contain the following information in the heading:

- (a) carrier code;
- (b) carrier name;
- (c) a unique reference identifier, which incorporates the CSA-approved courier's four-digit carrier code as the first four digits, for each cargo/release list that includes goods destined for a CSA-approved importer;
- (d) foreign country office of exit;
- (e) vehicle identification number;

(i) for shipments arriving by highway, use the licence plate details and the trailer number;

(ii) for shipments by air, the aircraft registration number or the flight number;

(iii) for marine shipments, the vessel name and vessel registration number; and

(iv) for rail shipments, the rail unit car initials and number;

(f) office of release; and

(g) date of report.

13. The following information must also be shown for each shipment on the cargo/release list:

(a) a unique identifier number generated by the courier;

(b) the consignee's name and address;

(c) the importer's name and address, if different from the consignee's;

(d) the name and address of the shipper, exporter or vendor;

(e) the quantity;

(f) the weight of the shipment;

(g) the value for duty in Canadian dollars;

(h) a description of the goods; and

(i) the country of origin.

14. The total number of shipments must be indicated on the cargo/release list.

15. A sample format for a cargo/release list is contained in Appendix A.

## Courier LVS Program Release Process

16. When Courier LVS goods arrive in Canada at an office other than the office of release, the in-bond movement of the shipments to the office of release is permitted, provided that the entire container or load is moved inland. Deconsolidation to move only part of the load is not permitted.

17. Prior to or upon arrival of the shipment, the courier must present two copies of a cargo/release list to the CBSA.

18. The border services officer reviews the list and highlights any shipments that require examination. Goods that have not been selected for examination are considered released. The border services officer will release stamp one copy of the list and return it to the courier as proof of release by the CBSA. The second copy is retained by the CBSA.

19. Goods selected for examination must be presented to the CBSA in the designated CBSA area of the warehouse.

Failure to present the selected goods may result in penalties. The border services officer examines the selected shipments and makes a decision either to release the shipments or to reject the goods from the cargo/release list.

20. If the CBSA removes a shipment from the cargo/release list, Form Y50, *Reject Document Control*, is completed and the courier is given a copy. The shipment is removed from the cargo/release list by the courier, who issues an individual cargo control document. Afterwards, the courier informs the appropriate broker or importer that a release/accounting package must be presented to the CBSA for the release of the goods. The requested individual accounting package for shipments removed from a cargo/release list in the Courier LVS Program must be presented as a hard copy accounting package to the CBSA office that issued the reject notice. Shipments rejected from the cargo/release list by the border services officer are subject to the requirements for release under formal CBSA processing. These requirements are explained in Memorandum D17-1-5, *Importing Commercial Goods*.

21. Once goods are released, the courier is responsible for providing the importer or customs broker with all release information and supporting documentation for each shipment. For commercial goods the courier needs an undertaking from the importer or the importer's broker that the appropriate accounting will be completed and the duties and taxes will be paid. The importer or broker needs to have posted security with the CBSA to obtain release before payment.

22. For your reference, a copy of the "Memorandum of Understanding Between Couriers and Brokers/Agents," can be found in Appendix B. Appendix C contains a copy of the form "Courier/Broker/Importer Notification," which is used for incorrectly assigned releases. While the form may be customized, the format and data elements of this document should not be altered.

### **CBSA Private Communications Policy**

23. The CBSA policy does not permit border services officers to read personal or private communications intended for delivery to the addressee that they find while conducting a physical examination. Personal or private communications include correspondence, information, letters, messages, notes and similar communications, whether or not enclosed in an envelope. The term "correspondence" does not include invoices, order forms, cheques, newspapers, magazines, books, catalogues, blank forms, manuscripts or recorded mass-storage devices such as tapes, microfilms or discs.

**Exception:** If a seizure action has taken place and the border services officer has reasonable and probable grounds to believe that a communication accompanying seized goods may contain evidence of illegality, an exception to the above private communications policy is allowed.

### **Accounting for Released Goods**

24. Goods released under the Courier LVS Program must be accounted for on a monthly consolidated Form B3, *Canada Customs Coding Form*, or CADEX type "F" entry. Accounting for these goods is due by the 24th day of the month following the month in which the goods were released, with the payment of the duties and taxes due by the end of that month. The importer or broker may consolidate the accounting document in any manner, either by importer, regional or national consolidation, using the Courier LVS dummy classification number "0000999900." For more details regarding accounting requirements and procedures, see Memorandum D17-1-0, *Accounting for Imported Goods and Payment of Duties Regulations*, and Memorandum D17-1-10, *Coding of Customs Accounting Documents* (Appendix J).

25. Goods to which the *Courier Import Remissions Order* (CIRO) applies do not require accounting under Section 32 of the Act, as no duties and taxes are owed.

26. The importer must be provided with a receipt containing the details of the transaction that was reported to the CBSA, in accordance with Memorandum D1-8-1. In addition, the unique shipment number (tracking number, i.e., waybill number) which is identified on the cargo/release list should be provided.

27. When claiming the benefits of a preferential tariff treatment, importers and brokers should ensure that they follow the policy guidelines contained in Memorandum D11-4-2, *Proof of Origin*, and Memorandum D11-4-14, *Certification of Origin*.

### **Collection of Provincial Taxes**

28. The CBSA and certain provinces have reached agreements for the collection of the harmonized sales tax (HST), provincial sales tax (PST), and tobacco and alcohol taxes on the importation of casual goods. Casual goods may not be accounted for as commercial goods. The determination that the goods are casual is made by considering the ultimate purchaser of the goods.

29. Generally, where an agreement exists between the CBSA and a province, the HST, PST and provincial alcohol and tobacco taxes must be accounted for on imported casual goods. Casual shipments will not be released to couriers or brokers who do not remit the HST and/or provincial taxes at the time of accounting, until the payment is made. Further details regarding the accounting of these provincial taxes can be found in Memorandum D17-1-22, *Accounting for the Harmonized Sales Tax, Provincial Sales Taxes, Provincial Tobacco Taxes, and Alcohol Mark-ups/Fees on Casual Importations in the Courier and Commercial Streams*. The

rates and provincial agreements can be found in Memorandum D2-3-6, *Non-commercial Provincial Tax Collection Programs*.

### **High Value Shipments**

30. If shipments valued at greater than CAN\$1,600 are released in error under the Courier LVS Program, the importer or broker must submit Form B3, *Canada Customs Coding Form*, Type V (voluntary) accounting document, within five days of release. Form B3 must be accompanied by the corresponding invoice. These documents can be presented at any CBSA office.

### **Requirements of Other Government Departments**

31. If controlled, prohibited or regulated goods are released in error under the Courier LVS Program, the importer or broker must immediately notify the CBSA of the release error by submitting Form B3 Type V (voluntary). The CBSA will then inform the applicable government department of the release error.

32. If goods subject to the *Export and Import Permits Act* are released in error under the Courier LVS Program, the importer or broker should immediately contact Foreign Affairs and International Trade Canada to verify if the required import permit can be obtained. When applying for the permit, the importer or broker should state, "Released in error in the LVS Program on (release date)" in the "Other Terms and Conditions" block of the permit application.

### **Shipments Imported for Temporary Use**

33. If low value shipments imported for temporary use are released under the Courier LVS Program without the presentation of Form E29B, *Temporary Admission Permit*, and are subsequently exported, proof that the goods were imported for temporary use, as well as proof of export must be kept on the importer's or broker's premises for future compliance verification. The export documentation replaces the requirement for Form E29B accounting.

34. If an importer or broker discovers that high value shipments imported for temporary use, including high-value, repair shipments were released under the Courier LVS Program, the importer or broker must submit Form E29B, accompanied by the corresponding invoice and an explanatory letter. These documents may be presented at any CBSA office.

### **Overage Reporting**

35. If the CBSA or the courier finds at the time of reporting that goods have not been reported, the courier must immediately document these goods on an amended cargo/release list or an overage/shortage report. All copies must be presented to the CBSA for validation and processing. The CBSA will return a validated copy to the courier. Overage shipments will be put aside by the courier until release authorization is given by the CBSA.

36. Information regarding the post-audit system can be found in Memorandum D3-1-6, *Customs Post-Audit System*.

### **Shortage Reporting**

37. When a shipment reported on the cargo/release list is not on the conveyance, the courier must present a shortage report to the CBSA. Otherwise, all goods reported to the CBSA on the cargo/release list must be accounted for. Duties and taxes will be assessed on the goods declared on the list, unless acceptable evidence of a shortage is presented to the CBSA.

38. Other types of shortages are when goods recorded in a shipment are missing, or only part of a shipment has arrived. As stated in Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*, acceptable evidence of shortages includes written evidence of payment of a claim by a foreign carrier, or a statement by a CBSA or peace officer that the goods were lost or destroyed through an accident or fire. Documentation from the vendor, exporter, shipper or warehouse operator at the point of departure, attesting that a shortage did exist and was not the result of theft or loss, is also acceptable. Documentation originating from the carrier is not considered acceptable evidence.

39. The party responsible for the payment of the duties and taxes on the shipment must present evidence regarding the shortage.

40. When a portion of a shipment previously identified as a shortage is subsequently forwarded to Canada, the goods must be reported on the cargo/release list, and in the "description of goods field", a reference should be made to the original cargo/release list number.

41. Domestic goods shipped from one point in Canada to another point in Canada, found astray in the United States and returned to Canada, must be covered by a cargo control document.

42. U.S. shipments destined for other points in the United States but found astray in Canada by the carrier are to be returned to the United States under a cargo control document.

43. Please see Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*, paragraph 59 and 60, for more detailed information.

### **Carrier Infractions**

44. Details of penalties involving various carrier infractions are contained in the Administrative Monetary Penalty System (AMPS), Master Penalty Document.

### **Compliance Verification**

45. All importers, brokers and authorized persons who account for shipments released under the Courier LVS

Program are subject to compliance verification by the CBSA. Therefore, all related records of these shipments must be maintained for six years.

46. During compliance verification, the CBSA will check whether goods have been properly accounted for by the importer or the importer's broker/agent.

47. The CBSA requires the following information from importers and brokers to verify compliance:

- (a) evidence that the goods were reported on a cargo/release list;
- (b) a copy of the accounting document for the month being verified, showing the transaction number and the duties and taxes paid, including any provincial taxes, where applicable;
- (c) supporting documentation such as invoices or packing slips showing how the duties and taxes were calculated. This information must be available on each unique shipment identification number, clearly demonstrating how the importer/broker accounted for each shipment;
- (d) a review of the accounting period by the importer, if requested by the CBSA;
- (e) proof that the goods were returned to the vendor, if applicable; and
- (f) any other supporting document, relevant to the compliance verification.

48. If the results of the compliance verification indicate that there may be instances of undervaluation, incorrect tariff classification or origin or non-payment of the duties, goods and services tax/harmonized sales tax (GST/HST) and/or PST, the normal provisions of re-determination under Section 59 of the *Customs Act* will apply. Interest may be charged on any amounts payable to the CBSA.

### **Refunds and Adjustments for Commercial Goods**

49. To apply for a refund or an adjustment for commercial goods, importers should submit Form B2, *Canada Customs – Adjustment Request*, to any CBSA office in Canada. For specific information and procedures, see Memorandum D17-2-2, *Processing of Adjustment Request Forms*, and Memorandum D11-6-4, *Legislative Authorities and Supporting Documentation Requirements for Form B2, Canada Customs – Adjustment Request*.

### **Refunds for Casual Goods**

50. To apply for a refund of duties and taxes on casual goods, individuals should submit Form B2G, *Customs Informal Adjustment Request*, along with the receipt copy received from the courier, to the appropriate Casual Refund Centre (CRC). The CRC will review and process the request and, where applicable, will refund any duties, GST/HST, PST, and provincial alcohol and tobacco taxes. For more

information, please refer to Memorandum D6-2-6, *Refund of Duties and Taxes on Non-Commercial Importations*.

### **PERSONS AUTHORIZED TO ACCOUNT FOR CASUAL GOODS**

51. Under Section 32 of the *Customs Act*, casual goods may be released prior to the goods being accounted for and before payment of duties and taxes. This section describes the conditions under which couriers who obtain release of casual goods under Section 32(4) of the Act may be authorized to account for these goods in lieu of the importer. The *Persons Authorized to Account for Casual Goods Regulations* do not apply to casual goods that are accounted for by an authorized non-resident of Canada.

### **Authorization of Couriers**

52. Casual goods imported by authorized Courier LVS Program participants may be released before being accounted for and before payment of the applicable duties and taxes. Couriers wishing to account for casual goods in lieu of the importer must request authorization from:

Manager  
 Courier LVS and Casual Refund Programs Unit  
 Commercial Border Policy Division  
 Border and Compliance Programs Directorate  
 Canada Border Services Agency  
 Ottawa ON K1A 0L8

53. The CBSA must provide an authorized person 90 days notice of its intention to cancel the authorization to account for casual goods. The reasons for the cancellation are to be provided. During this 90-day period, the authorized person may provide the CBSA with information explaining why the authorization should not be cancelled. The CBSA will consider this information before making a final decision.

### **Release and Accounting**

54. Once the CBSA releases the casual goods, the courier delivers the shipment to the importer. The duties and taxes owing are paid by the importer to the courier. Afterwards, the courier or its agent accounts for the goods on an "F" type entry which is presented to the CBSA before the 24th day of the next month, with the duties and taxes payable by the end of that month.

55. The courier or its agent is required to provide the importer with a receipt containing the classification of the goods, the transaction number, and a breakdown of the duties and taxes.

56. If an importer wishes to account for the goods himself or herself, the courier does not release the shipment to the importer but holds the goods until the importer presents satisfactory proof that the appropriate duties and taxes have been paid directly to the CBSA. The importer must note the unique shipment identifier number and contact the courier

to determine where the goods are held in a bonded warehouse until the release is effected.

### **Records**

57. Records pertaining to the accounting for casual goods must be kept by the authorized person for six years. The records must include documentation relating to the origin, importation and value of the goods.

58. The CBSA conducts audits of the records relating to the accounting for casual goods. During these audits, the CBSA verifies that all goods have been properly accounted for, destroyed or returned to the sender. The information used to determine the amount of duties and taxes payable is also verified. Therefore, records relating to casual goods must be kept in a manner that will permit CBSA officials to conduct these audits.

59. Under Section 8 of the *Persons Authorized to Account for Casual Goods Regulations*, records may be kept on microfilm if the process used to copy the records is in accordance with National Standard of Canada CAN2-72.11-79, *Microfilm as Documentary Evidence*, published by the Canadian General Standards Board. The original of any document copied and maintained in this manner may be destroyed.

60. Records may also be computerized, if the computerized records are cross-referenced to the supporting source documents. The computerized records must be made available in printed copy, if requested by the CBSA.

### **Notification of Changes**

61. An authorized person must notify the CBSA of any change in the person's business office address, legal or business name, or the ownership of the business. This notification must be provided in writing within two weeks after the change.

## APPENDIX A

**CARGO/RELEASE LIST**  
**(Courier Company Name)**  
 Inbound to: Ottawa, Canada

Date of Arrival: \_\_\_\_\_ Carrier Code: \_\_\_\_\_

Foreign Country Office of Exit: \_\_\_\_\_ Vehicle ID Number: \_\_\_\_\_

Office of Release: \_\_\_\_\_

Pkg ID Number	Qty	Consignee/ Importer Name and Address	Shipper/ Exp/Vend Name and Address	Weight	VFD	Description	Country of Origin
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Total Number of Shipments: \_\_\_\_\_

**APPENDIX B****MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN COURIERS AND BROKERS/AGENTS**

**Note:** For the purpose of this document, the term “broker” includes a customs broker and importers who handle/broker their own customs clearance.

1. All LVS courier participants will provide current client lists to the brokers prior to the implementation of the LVS system. Brokers will review these lists and advise couriers of any corrections, additions, or deletions. Couriers will appreciate the sensitive nature of this information and treat it as confidential.
2. It is the responsibility of the broker to cooperate with the couriers on an ongoing basis to maintain up-to-date client information. Brokers must immediately notify the courier of any additions, deletions or changes to client information.
3. Couriers will agree to distribute the LVS Broker Consist List according to the brokers’ client list, unless the courier has on file an agency agreement for a particular importer. The LVS Broker Consist List will be delivered to the brokers by the next business day following the shipment’s release.
4. Couriers will distribute the LVS Broker Consist List to resident brokers at the port of entry, or, if requested by the broker, to an alternate central location through a mutually agreeable contract. When an alternate location has been agreed upon, the LVS Broker Consist List must be received within five days following release.
5. Couriers will make every possible effort to provide brokers with supporting documentation or the shipment declaration provided by the shipper either with the LVS Broker Consist List or immediately following the release of the goods. Couriers will attempt to advise brokers when invoices or the shipment declaration is not received at the Canadian destination. When exceptions occur, it is understood that all parties agree to work together to resolve the problem.
6. If the CBSA requests that a shipment be removed from a cargo/release list, the courier will ensure that the responsible broker is notified and that the supporting documentation and Form Y50, *Reject Document Control*, are provided in order that the required release package be presented.
7. The broker will account for all releases reported for its clients.
8. As soon as possible or within five business days following receipt of the release list, the broker will advise the courier, using the document “Courier/Broker/Importer Notification” (see Appendix C), of any incorrectly assigned releases and return any supporting documentation that was provided. Proof of documentation returned to the courier may be an electronic acknowledgment of the transmission in the case of electronics, or a sign-off in the case of a paper return. Brokers failing to notify the courier within five days must account for those releases.
9. Immediately or within two days of being notified of incorrectly assigned releases, it is the courier’s responsibility to reassign the release to the correct account security holder, or if that cannot be determined, to account for those releases.
10. In exceptional circumstances, requests to delay delivery of shipments based on all parties’ approval may be made in writing by the broker prior to the arrival of the goods. The courier will delay delivery of such shipments until the broker confirms that it will account for that shipment. Confirmation of the broker’s intention to account for such shipments will be made in writing, using the “Courier/Broker/Importer Notification.”
11. Couriers will provide and maintain brokers with a contact name and telephone number, preferably on their Web site or by direct contact with the importer or association where updates and problem situations for LVS MOU related issues can be resolved.

**Original Signed by**  
Mr. Levon Markaroglu  
Customs Brokers Association of Canada

**Original Signed by**  
Mr. Gary Breininger  
Canadian Courier Association

**Original Signed by**  
Mr. Bob Armstrong  
Canadian Association of Importers  
and Exporters Inc.

**Original Signed by**  
Ms. Carol West  
Canadian Society of Customs Brokers

**APPENDIX C****COURIER/BROKER/IMPORTER NOTIFICATION**

In order for the couriers and the accounting parties to properly account for all shipments, this standard notification must be returned to the appropriate courier with all supporting documents within five business days, according to the provisions of the Memorandum of Understanding (MOU). This sheet should be signed off by the returning importer or broker and courier and retained to satisfy CBSA in compliance audits.

Courier name: \_\_\_\_\_

Broker name: \_\_\_\_\_

Shipment ID number: \_\_\_\_\_

Date of LVS consist report: \_\_\_\_\_

Importer name: \_\_\_\_\_

Port: \_\_\_\_\_

Please check off the appropriate action required:

- We are not the Importer's Broker (see #1 below)
- Consignee shown is not the true Importer (see #2 below)
- Other (record details in comments)

1. Correct broker: (if known) \_\_\_\_\_

2. Correct importer: (if known) \_\_\_\_\_

For further information, contact: \_\_\_\_\_

Phone number: \_\_\_\_\_

Comments: (any additional information or exceptions to be noted)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Broker or Importer

Received by Courier

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Signature/date

\_\_\_\_\_  
Signature/date

Approved and consist sheet updated

Denied (see comments)

## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Commercial Border Policy Division          Border and Compliance Programs Directorate          Admissibility Branch</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>7586-23</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Customs Act, Sections 32, 40, 43 and 59</i>  <i>Order in Council P.C. 1995-1352, August 16, 1995</i>  <i>Persons Authorized to Account for Casual Goods Regulations;</i>  <i>Accounting for Imported Goods and Payment of Duties</i>  <i>Regulations; Reporting of Imported Goods Regulations;</i>  <i>Transportation of Goods Regulations; Reporting of Exported</i>  <i>Goods Regulations</i></p>	<p><b>OTHER REFERENCES –</b></p> <p>D1-2-1, D2-3-6, D3-1-1, D3-1-6, D3-8-1, D6-2-6,          D8-2-16, D11-4-2, D11-4-14, D11-6-4, D17-1-0, D17-1-2,          D17-1-5, D17-1-10, D17-1-22, D17-2-2</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D17-4-0, May 31, 2002          D17-4-1, June 5, 2000</p>	

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

