



Ottawa, June 5, 2015

MEMORANDUM D17-1-10

In Brief

CODING OF CUSTOMS ACCOUNTING DOCUMENTS

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





Ottawa, November 28, 2012

MEMORANDUM D17-1-10

CODING OF CUSTOMS ACCOUNTING DOCUMENTS

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

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GUIDELINES AND GENERAL INFORMATION

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

Description of Forms

Form B3, *Canada Customs Coding Form*

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

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

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

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

Form B3B, *Canada Customs Cargo Control Continuation Sheet*

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

Form B6D, *Ships' Stores Delivery Declaration*

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

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

Information Requirements

8. It is in the best interest of brokers, importers/owners, and CBSA personnel to present accurate documents to CBSA. This allows CBSA to carry out its processing and enforcement functions and expedites release of the shipment to the importer/owner or broker.

9. All information on the coding forms must be legible and all fields must be completed according to the instructions in the appendices.

10. The B3 form package must also include all certificates, licences, permits, or other documents that may be required by another government department or agency as they apply to their acts or regulations for imported goods. However, consolidated Form B3 accounting documents (Form B3, type F) used to account for goods released under the Courier/Low Value Shipment (LVS) Program are not to include supporting documentation when the accounting document is presented to customs. Any supporting documentation (i.e., invoices, Orders in Council) are to be held at the importer's and broker's premises to allow an officer in the future to perform an audit of the records and to obtain or verify the information on which the calculation of duties was based.

11. The border services officer will review Form B3 documentation to ensure compliance with the CBSA's requirements. They will return any B3 form that does not meet the requirements to the importer/owner or broker, and where applicable, withhold release of goods. In all such cases, the border services officer will inform the importer/owner or broker of the reasons for rejection.

Documentation Requirements

12. When Form B3 is presented at a terminal office and is paid either by cash or account, only one copy is required: the CBSA copy. The official receipt for monies tendered for payment of Form B3 at automated locations is a stamped duty-paid copy of a Detailed Coding Statement (DCS) for cash entries or a Form K84, *Importer/Broker Account Statement*, for account entries. Both these statements are generated by the customs automated system. For details, refer to Memorandum D17-1-5, *Registration, Accounting and Payment for Commercial Goods*.

13. When requesting release prior to payment under a Release on Minimum Documentation (RMD) (excluding CADEX), two copies of the release documentation must be presented. The original will be retained by the CBSA for control purposes when the shipment is released and the duplicate returned to the importer/owner or broker for use with the confirming Form B3. In the case of a one-time release prior to payment, three copies of the release

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

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

15. Because Form B3 (bonded warehouse) is a multi-use form, the number of copies required will depend on the type. The following chart outlines this information when Form B3 is presented at a terminal office.

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

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

Additional Information

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

APPENDIX A**FORM B3 FIELD SIZES**

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

T = Alpha/Numeric

A = Alpha

N = Numeric

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

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

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

FIELD	SIZE		
		27	N (10)
1	name = T (...30), for each of a maximum of 4 lines; number = T (...15)	28	N (...4)
		29*	N (...11) 3r
2	N (14)	30	A (3)
3	T (...2)	31	N (...3)
4	N (3)	32	N (...2)
5	N (...9)	33	N (...7) 5r
6	A (...1)	34	N (...7) 5r
7	N (1)	35	N (...4) 2r
8	N (...3)	36*	N (...14) 2r
9	N (...12)	37*	N (...11) 2r
10	N (...3)	38*	N (...10) 2r
11	T (...28), for each of a maximum of 2 lines	39*	N (...11) 2r
12	A (...3)	40*	N (...10) 2r
13	T (...4)	41*	N (...12) 2r
14	N (...2)	42*	N (...11) 2r
15	N (4)	43	N (...7) 2r
16	N (2) / N (...2)	44	N (4)
17	A (3)	45	T (...24)
18	N (...2) / A (1)	46	T (...4)
19*	N (...5)	47	N (...12) 2r
20	for departmental use only	48	N (...10) 2r
21	N (...4)	49	N (...11) 2r
22	T (...30), for each of a maximum of 2 lines	50	N (...12) 2r
23*	N (...7)	51	N (...12) 2r
24	N (14)		
25	N (...4)		
26	T (...16)		

*If the amount to be inserted in this field exceeds the maximum field size, the total amount should be divided among as many detail lines as are necessary.

APPENDIX B

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

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

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

Field No. 1 – Importer Name and Address

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

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

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

Field No. 2 – Transaction Number

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

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

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

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

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

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

Notes:

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

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

Field No. 3 – Type

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

Code B3 form types alphabetically as follows:

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

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

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

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

Field No. 4 – Office Number

Must complete for all Form B3 types.

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

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

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

Field No. 5 – GST Registration Number

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

Field No. 6 – Payment Code

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

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

Field No. 7 – Mode of Transport

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

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

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

Field No. 8 – Port of Unlading

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

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

Field No. 9 – Total Value for Duty

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

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

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

Field No. 10 – Sub-header Number

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

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

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

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

Field No. 11 – Vendor Name

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

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

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

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

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

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

Field No. 12 – Country of Origin

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

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

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

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

Field No. 13 – Place of Export

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

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

Field No. 14 – Tariff Treatment

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

Use one of the following codes:

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

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

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

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

Field No. 15 – U.S. Port of Exit

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

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

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

Field No. 16 – Direct Shipment Date

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

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

Show MM DD (Month, Day).

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

Field No. 17 – Currency Code

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

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

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

Field No. 18 – Time Limit

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

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

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

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

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

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

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

Field No. 19 – Freight

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

Leave blank for types H, M, and V.

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

Field No. 20 – Release Date

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

Field No. 21 – Line

Must complete on all types of Form B3.

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

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

Field No. 22 – Description

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

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

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

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

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

Field No. 23 – Weight in Kilograms

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

Complete only on the first detail line of each transaction.

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

Field No. 24 – Previous Transaction Number

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

Field No. 25 – Previous Transaction Line

Leave blank on all types of Form B3.

Field No. 26 – Special Authority

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

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

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

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

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

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

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

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

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

Field No. 27 – Classification Number

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

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

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

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

Field No. 28 – Tariff Code

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

Field No. 29 – Quantity

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

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

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

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

Field No. 30 – Unit of Measure

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

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

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

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

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

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

Field No. 31 – Value for Duty Code

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

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

The first-digit code number (relationship)

Explanation

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

The second-digit code number (valuation method used)

Explanation

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

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

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

Field No. 32 – SIMA Code

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

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

The first digit will be the SIMA assessment type:

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

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

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

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

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

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

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

Field No. 33 – Rate of Customs Duty

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

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

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

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

The format must be as shown in the following examples:

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

Field No. 34 – Excise Tax Rate

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

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

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

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

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

A new classification line is required for each rate.

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

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

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

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

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

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

Field No. 36 – Value for Currency Conversion

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

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

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

Field No. 37 – Value for Duty

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

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

Calculations must be made to the cent.

Field No. 38 – Customs Duties

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

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

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

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

Field No. 39 – SIMA Assessment

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

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

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

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

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

Field No. 40 – Excise Tax

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

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

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

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

Field No. 41 – Value for Tax

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

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

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

Field No. 42 – GST

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

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

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

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

Field No. 43 – Deposit

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

Leave blank on all other types.

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

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

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

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

Field No. 44 – Warehouse Number

Leave blank on all types of Form B3.

Field No. 45 – Cargo Control Number

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

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

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

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

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

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

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

Field No. 46 – Carrier Code at Importation

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

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

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

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

Field No. 47 – Customs Duties

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

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

This field will include customs duty and deposit amounts only.

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

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

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

Field No. 48 – SIMA Assessment

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

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

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

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

Field No. 49 – Excise Tax

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

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

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

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

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

Field No. 50 – GST

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

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

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

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

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

Field No. 51 – Total

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

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

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

Field – Importer/Agent Declaration

Complete on all types of Form B3.

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

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

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

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

Form B3 – Format Examples and Explanations

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

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

The examples have been set forth in the following order:

Example No. Type Format

Simple Form B3 Type Formats

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

Complex B3 Form Formats

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

EXAMPLE 1

		Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (AINT POUR RÉMPLI)															
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer																	
3 TYPE AB		4 OFFICE NO. / N° DE BUREAU 497		5 COST REGISTRATION NO. / N° DE TPS 1		6 PAYMENT CODE / CODE DE PaiEMENT 1		7 MODE OF ENTRY / MODE DE DÉBARQUE 1		8 TOTAL WGT. - TOTAL DE LA VLD 10000													
9 SIB NO. / N° DE SOUS-ÉTIQUETTE 1		11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		NO. - N° UTX		10 QUANTITY OF ORIGIN / QUANTITÉ D'ORIGINE UTX		12 PLACE OF ORIGIN / LIB. D'ORIGINATION UTX		14 FREE TRADE AGREEMENT / ACCORD DE LIBRE ÉCHANGE 10		15 PORT OF ORIGIN / PORT D'ORIGINE 5309		16 PORT OF DESTINATION / PORT DE DESTINATION 100		18 FREIGHT - FRET 100		19 RELEASE DATE - DATE DE LA MANLEVÉE					
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT / FROM / POIDS / FROM 50		24 REVISED TRANSACTION / TRANSACTION ANTÉRIEURE 50		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		27 CLASSIFICATION NO. / N° DE CLASSIFICATION 8511100000		28 TARIFF CODE / TARIF 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 U - M 13		31 WGT CODE / CODE PDS 0.00000		32 RATE OF DUTY / TAUX DE DROIT 5.00		33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT 8,695.00	
34 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSIGNMENT / COTISATION DE LMS		37 EXCISE TAX / TAUX D'ACCISE		38 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		39 GST / TPS 500.00													
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT / FROM / POIDS / FROM		24 REVISED TRANSACTION / TRANSACTION ANTÉRIEURE		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U - M		31 WGT CODE / CODE PDS		32 RATE OF DUTY / TAUX DE DROIT		33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT	
34 VALUE FOR DUTY / VALEUR EN DOUANE		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSIGNMENT / COTISATION DE LMS		37 EXCISE TAX / TAUX D'ACCISE		38 VALUE FOR TAX / VALEUR POUR TAXE		39 GST / TPS													
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT / FROM / POIDS / FROM		24 REVISED TRANSACTION / TRANSACTION ANTÉRIEURE		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U - M		31 WGT CODE / CODE PDS		32 RATE OF DUTY / TAUX DE DROIT		33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT	
34 VALUE FOR DUTY / VALEUR EN DOUANE		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSIGNMENT / COTISATION DE LMS		37 EXCISE TAX / TAUX D'ACCISE		38 VALUE FOR TAX / VALEUR POUR TAXE		39 GST / TPS													
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT / FROM / POIDS / FROM		24 REVISED TRANSACTION / TRANSACTION ANTÉRIEURE		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U - M		31 WGT CODE / CODE PDS		32 RATE OF DUTY / TAUX DE DROIT		33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT	
34 VALUE FOR DUTY / VALEUR EN DOUANE		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSIGNMENT / COTISATION DE LMS		37 EXCISE TAX / TAUX D'ACCISE		38 VALUE FOR TAX / VALEUR POUR TAXE		39 GST / TPS													

DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 PLEASE PRINT NAME OF THE SIGNER'S OFF. / Veuillez imprimer le nom de l'importateur / agent OF / DE Customs Broker Ltd. I DECLARE THAT THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / Je déclare que les renseignements ci-dessus sont vrais et complets. Jan. 3, 20xx DATE / DATE <i>DS</i> SIGNATURE		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE/PO 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 014-		47 CUSTOMS DUTIES / DROITS DE DOUANE 48 EXCISE TAX / TAUX D'ACCISE 49 GST / TPS 500.00 51 TOTAL 500.00	
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83-3 (04)

Type AB – Confirming Form B3

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

EXAMPLE 2

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		PROTECTED WHEN COMPLETED / PROTÉGÉ (AET FOM 3294)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
3 TYPE OF ENTRY / N° DE BUREAU C 497		4 OFFICE NO. / N° DE BUREAU 497		5 POST REGISTRATION NO. / N° DE TPS 1	
6 PAYMENT CODE / CODE DE PAIEMENT 1		7 MODE OF TRANSPORT / MODE DE TRANSPORT 1		8 PORT OF ORIGIN / PORT D'ORIGINE 10000	
9 TOTAL WGT. - TOTAL DE LA VLD 10000		10 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		11 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX	
12 INTR. TREATMENT / TRAITEMENT TARIFAIRE 10		13 PORT OF DEST. / PORT DE DEST. (SEE 1) 5309		14 RELEASE DATE / DATE DE LA MANLEVÉE 1	
15 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR A L'IMPORTATION 1		16 TIME LIMIT - DELAI 1		17 CARRIER CODE AT EXPORTATION / CODE DE TRANSPORTEUR A L'EXPORTATION USD	
18 FREIGHT - FRET 100		19 RELEASE DATE - DATE DE LA MANLEVÉE		RESERVED FOR YOUR USE / RÉSERVÉ À L'USAGER CASIÈRE	
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / KGAM / POIDS / KGAM 50	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		25 TARIFF CODE / TARIF NMB 13		26 QUANTITY / QUANTITÉ 10000.000	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 CUSTOMS DUTIES / DROITS DE DOUANE		29 SIMA ASSIGNMENT / COTISATION DE LMS	
30 EXCISE TAX / TAXE D'ACCISE 10000.00		31 EXCISE TAX RATE / TAUX D'ACCISE 5.00		32 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 8,695.00	
33 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		34 EXCISE TAX RATE / TAUX D'ACCISE 5.00		35 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 500.00	
36 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 8,695.00		37 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		38 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 500.00	
39 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 8,695.00		40 EXCISE TAX / TAXE D'ACCISE 10000.00		41 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	
42 GST / TPS 500.00		43 DEPOSIT - DÉPÔT		44 WAREHOUSE NO. - N° D'ENTRÉE 014-00350920	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		46 EXERCISE TAX / TAXE D'ACCISE 10000.00		47 EXERCISE TAX / TAXE D'ACCISE 500.00	
48 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR A L'IMPORTATION 014-		49 EXERCISE TAX / TAXE D'ACCISE 500.00		50 EXERCISE TAX / TAXE D'ACCISE 500.00	
51 EXERCISE TAX / TAXE D'ACCISE 500.00		52 EXERCISE TAX / TAXE D'ACCISE 500.00		53 EXERCISE TAX / TAXE D'ACCISE 500.00	
54 EXERCISE TAX / TAXE D'ACCISE 500.00		55 EXERCISE TAX / TAXE D'ACCISE 500.00		56 EXERCISE TAX / TAXE D'ACCISE 500.00	
57 EXERCISE TAX / TAXE D'ACCISE 500.00		58 EXERCISE TAX / TAXE D'ACCISE 500.00		59 EXERCISE TAX / TAXE D'ACCISE 500.00	
60 EXERCISE TAX / TAXE D'ACCISE 500.00		61 EXERCISE TAX / TAXE D'ACCISE 500.00		62 EXERCISE TAX / TAXE D'ACCISE 500.00	
63 EXERCISE TAX / TAXE D'ACCISE 500.00		64 EXERCISE TAX / TAXE D'ACCISE 500.00		65 EXERCISE TAX / TAXE D'ACCISE 500.00	
66 EXERCISE TAX / TAXE D'ACCISE 500.00		67 EXERCISE TAX / TAXE D'ACCISE 500.00		68 EXERCISE TAX / TAXE D'ACCISE 500.00	
69 EXERCISE TAX / TAXE D'ACCISE 500.00		70 EXERCISE TAX / TAXE D'ACCISE 500.00		71 EXERCISE TAX / TAXE D'ACCISE 500.00	
72 EXERCISE TAX / TAXE D'ACCISE 500.00		73 EXERCISE TAX / TAXE D'ACCISE 500.00		74 EXERCISE TAX / TAXE D'ACCISE 500.00	
75 EXERCISE TAX / TAXE D'ACCISE 500.00		76 EXERCISE TAX / TAXE D'ACCISE 500.00		77 EXERCISE TAX / TAXE D'ACCISE 500.00	
78 EXERCISE TAX / TAXE D'ACCISE 500.00		79 EXERCISE TAX / TAXE D'ACCISE 500.00		80 EXERCISE TAX / TAXE D'ACCISE 500.00	
81 EXERCISE TAX / TAXE D'ACCISE 500.00		82 EXERCISE TAX / TAXE D'ACCISE 500.00		83 EXERCISE TAX / TAXE D'ACCISE 500.00	
84 EXERCISE TAX / TAXE D'ACCISE 500.00		85 EXERCISE TAX / TAXE D'ACCISE 500.00		86 EXERCISE TAX / TAXE D'ACCISE 500.00	
87 EXERCISE TAX / TAXE D'ACCISE 500.00		88 EXERCISE TAX / TAXE D'ACCISE 500.00		89 EXERCISE TAX / TAXE D'ACCISE 500.00	
90 EXERCISE TAX / TAXE D'ACCISE 500.00		91 EXERCISE TAX / TAXE D'ACCISE 500.00		92 EXERCISE TAX / TAXE D'ACCISE 500.00	
93 EXERCISE TAX / TAXE D'ACCISE 500.00		94 EXERCISE TAX / TAXE D'ACCISE 500.00		95 EXERCISE TAX / TAXE D'ACCISE 500.00	
96 EXERCISE TAX / TAXE D'ACCISE 500.00		97 EXERCISE TAX / TAXE D'ACCISE 500.00		98 EXERCISE TAX / TAXE D'ACCISE 500.00	
99 EXERCISE TAX / TAXE D'ACCISE 500.00		100 EXERCISE TAX / TAXE D'ACCISE 500.00		101 EXERCISE TAX / TAXE D'ACCISE 500.00	
102 EXERCISE TAX / TAXE D'ACCISE 500.00		103 EXERCISE TAX / TAXE D'ACCISE 500.00		104 EXERCISE TAX / TAXE D'ACCISE 500.00	
105 EXERCISE TAX / TAXE D'ACCISE 500.00		106 EXERCISE TAX / TAXE D'ACCISE 500.00		107 EXERCISE TAX / TAXE D'ACCISE 500.00	
108 EXERCISE TAX / TAXE D'ACCISE 500.00		109 EXERCISE TAX / TAXE D'ACCISE 500.00		110 EXERCISE TAX / TAXE D'ACCISE 500.00	
111 EXERCISE TAX / TAXE D'ACCISE 500.00		112 EXERCISE TAX / TAXE D'ACCISE 500.00		113 EXERCISE TAX / TAXE D'ACCISE 500.00	
114 EXERCISE TAX / TAXE D'ACCISE 500.00		115 EXERCISE TAX / TAXE D'ACCISE 500.00		116 EXERCISE TAX / TAXE D'ACCISE 500.00	
117 EXERCISE TAX / TAXE D'ACCISE 500.00		118 EXERCISE TAX / TAXE D'ACCISE 500.00		119 EXERCISE TAX / TAXE D'ACCISE 500.00	
120 EXERCISE TAX / TAXE D'ACCISE 500.00		121 EXERCISE TAX / TAXE D'ACCISE 500.00		122 EXERCISE TAX / TAXE D'ACCISE 500.00	
123 EXERCISE TAX / TAXE D'ACCISE 500.00		124 EXERCISE TAX / TAXE D'ACCISE 500.00		125 EXERCISE TAX / TAXE D'ACCISE 500.00	
126 EXERCISE TAX / TAXE D'ACCISE 500.00		127 EXERCISE TAX / TAXE D'ACCISE 500.00		128 EXERCISE TAX / TAXE D'ACCISE 500.00	
129 EXERCISE TAX / TAXE D'ACCISE 500.00		130 EXERCISE TAX / TAXE D'ACCISE 500.00		131 EXERCISE TAX / TAXE D'ACCISE 500.00	
132 EXERCISE TAX / TAXE D'ACCISE 500.00		133 EXERCISE TAX / TAXE D'ACCISE 500.00		134 EXERCISE TAX / TAXE D'ACCISE 500.00	
135 EXERCISE TAX / TAXE D'ACCISE 500.00		136 EXERCISE TAX / TAXE D'ACCISE 500.00		137 EXERCISE TAX / TAXE D'ACCISE 500.00	
138 EXERCISE TAX / TAXE D'ACCISE 500.00		139 EXERCISE TAX / TAXE D'ACCISE 500.00		140 EXERCISE TAX / TAXE D'ACCISE 500.00	
141 EXERCISE TAX / TAXE D'ACCISE 500.00		142 EXERCISE TAX / TAXE D'ACCISE 500.00		143 EXERCISE TAX / TAXE D'ACCISE 500.00	
144 EXERCISE TAX / TAXE D'ACCISE 500.00		145 EXERCISE TAX / TAXE D'ACCISE 500.00		146 EXERCISE TAX / TAXE D'ACCISE 500.00	
147 EXERCISE TAX / TAXE D'ACCISE 500.00		148 EXERCISE TAX / TAXE D'ACCISE 500.00		149 EXERCISE TAX / TAXE D'ACCISE 500.00	
150 EXERCISE TAX / TAXE D'ACCISE 500.00		151 EXERCISE TAX / TAXE D'ACCISE 500.00		152 EXERCISE TAX / TAXE D'ACCISE 500.00	
153 EXERCISE TAX / TAXE D'ACCISE 500.00		154 EXERCISE TAX / TAXE D'ACCISE 500.00		155 EXERCISE TAX / TAXE D'ACCISE 500.00	
156 EXERCISE TAX / TAXE D'ACCISE 500.00		157 EXERCISE TAX / TAXE D'ACCISE 500.00		158 EXERCISE TAX / TAXE D'ACCISE 500.00	
159 EXERCISE TAX / TAXE D'ACCISE 500.00		160 EXERCISE TAX / TAXE D'ACCISE 500.00		161 EXERCISE TAX / TAXE D'ACCISE 500.00	
162 EXERCISE TAX / TAXE D'ACCISE 500.00		163 EXERCISE TAX / TAXE D'ACCISE 500.00		164 EXERCISE TAX / TAXE D'ACCISE 500.00	
165 EXERCISE TAX / TAXE D'ACCISE 500.00		166 EXERCISE TAX / TAXE D'ACCISE 500.00		167 EXERCISE TAX / TAXE D'ACCISE 500.00	
168 EXERCISE TAX / TAXE D'ACCISE 500.00		169 EXERCISE TAX / TAXE D'ACCISE 500.00		170 EXERCISE TAX / TAXE D'ACCISE 500.00	
171 EXERCISE TAX / TAXE D'ACCISE 500.00		172 EXERCISE TAX / TAXE D'ACCISE 500.00		173 EXERCISE TAX / TAXE D'ACCISE 500.00	
174 EXERCISE TAX / TAXE D'ACCISE 500.00		175 EXERCISE TAX / TAXE D'ACCISE 500.00		176 EXERCISE TAX / TAXE D'ACCISE 500.00	
177 EXERCISE TAX / TAXE D'ACCISE 500.00		178 EXERCISE TAX / TAXE D'ACCISE 500.00		179 EXERCISE TAX / TAXE D'ACCISE 500.00	
180 EXERCISE TAX / TAXE D'ACCISE 500.00		181 EXERCISE TAX / TAXE D'ACCISE 500.00		182 EXERCISE TAX / TAXE D'ACCISE 500.00	
183 EXERCISE TAX / TAXE D'ACCISE 500.00		184 EXERCISE TAX / TAXE D'ACCISE 500.00		185 EXERCISE TAX / TAXE D'ACCISE 500.00	
186 EXERCISE TAX / TAXE D'ACCISE 500.00		187 EXERCISE TAX / TAXE D'ACCISE 500.00		188 EXERCISE TAX / TAXE D'ACCISE 500.00	
189 EXERCISE TAX / TAXE D'ACCISE 500.00		190 EXERCISE TAX / TAXE D'ACCISE 500.00		191 EXERCISE TAX / TAXE D'ACCISE 500.00	
192 EXERCISE TAX / TAXE D'ACCISE 500.00		193 EXERCISE TAX / TAXE D'ACCISE 500.00		194 EXERCISE TAX / TAXE D'ACCISE 500.00	
195 EXERCISE TAX / TAXE D'ACCISE 500.00		196 EXERCISE TAX / TAXE D'ACCISE 500.00		197 EXERCISE TAX / TAXE D'ACCISE 500.00	
198 EXERCISE TAX / TAXE D'ACCISE 500.00		199 EXERCISE TAX / TAXE D'ACCISE 500.00		200 EXERCISE TAX / TAXE D'ACCISE 500.00	

Type C – Perfect Form B3

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

EXAMPLE 3

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE fois rempli)	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
21 LINE / LIGNE 22 DESCRIPTION / DESCRIPTION 23 WEIGHT FROM POOR / PGM 50		24 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		25 TARIFF CODE / TARIFAIRE 10000.000	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 CUSTOMS DUTIES / DROITS DE DOUANE NMB 13		29 SIMILASSMENT / COTISATION DE LMS 0.00000	
31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		32 EXCESS TAX / TAXE D'ACCISE 5.00		33 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	
42 GST / TPS 500.00		43 DEPOSIT - DÉPÔT 1,000.00		44 WAREHOUSE NO. - N° D'ENTREPÔT 014-00350920	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 014-		47 TOTAL 1,500.00	

Type D – Sight Form B3

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

EXAMPLE 4

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (UNE FOIS COMPLÉTÉ)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. / N° 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer	
3 TYPE AD		4 OFFICE NO. / N° DE BUREAU 497		5 CBT REGISTRATION NO. / N° DE TPS 1		6 POINT OF ENTRY / PORT DE DÉPART 1	
7 TOTAL SFD - TOTAL DE LA VD 10000		8 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		9 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX		10 U.S. PORT OF ENTRY / BUREAU DE DORTÉ 5309	
11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		13 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX		14 ENTRY DOCUMENT / DOCUMENT D'ENTRÉE 10	
15 CIB NO. / N° DE SOUS-ÉTIQUETTE 1		16 EFFECTIVE DATE / DATE D'ÉCHÉANCE 1		17 CURRENCY / MONNAIE USD		18 TIME LIMIT - DÉLAI 90 D	
19 CIB NO. / N° DE SOUS-ÉTIQUETTE 1		20 RELEASE DATE / DATE DE LA MANLEVÉE		19 CIB NO. / N° DE SOUS-ÉTIQUETTE 1		20 RELEASE DATE / DATE DE LA MANLEVÉE	
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSIFICATION 8511100000		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ 10000.000		30 U - M NMB 13	
31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SINA ASSIGNMENT / COTISATION DE LMS		34 EXCESS TAX / TAUX D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		36 GST / TPS 500.00		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 8,695.00		38 RATE OF GST / TAUX T.A.	
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION Security deposit - Incomplete Invoice / Consignation de garantie - facture incomplète		23 WEIGHT / POIDS 50		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U - M	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SINA ASSIGNMENT / COTISATION DE LMS		34 EXCESS TAX / TAUX D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE		38 RATE OF GST / TAUX T.A.	
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U - M	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SINA ASSIGNMENT / COTISATION DE LMS		34 EXCESS TAX / TAUX D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE		38 RATE OF GST / TAUX T.A.	
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U - M	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SINA ASSIGNMENT / COTISATION DE LMS		34 EXCESS TAX / TAUX D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE		38 RATE OF GST / TAUX T.A.	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Broker Ltd. SIGNATURE / SIGNATURE		43 DEPOSIT - DÉPÔT 1,000.00		44 WAREHOUSE NO. - N° D'ENTRÉE 45		46 CARRIER CODE AT DEPARTURE / CODE DE TRANSPORTATEUR À L'ÉMPORTATION 014-	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		47 EXCESS TAX / TAUX D'ACCISE 500.00		48 CARRIER CODE AT DEPARTURE / CODE DE TRANSPORTATEUR À L'ÉMPORTATION 014-		49 TOTAL 1,500.00	
83-5 (04)		Canada					

Type AD – Confirming sight Form B3

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

EXAMPLE 6

		Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PHOTO DE LA FEUILLE COMPLETEE	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° / 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION / 00000589180643		Help Aide Restore - Restaurer			
6 ID FOR NO. OF THIS ENTRY / NO. D'ENTREE 1		11 VENDOR NAME - NOM DU VENDEUR / NO. - N° YXZ Exporting Company Ltd. UTX 78161		3 TYPE / 4 OPTS. NO. / N° DE BUREAU / V 497		5 UNIT REGISTRATION NO. / N° DE TYPE UTX		8 PAYMENT / 9 RATE / 10 PORT OF ORIGIN / 11 PORT OF DESTINATION / 12 TOTAL WTD. - TOTAL DE LA WTD / 10000	
13 CLASSIFICATION NO. / N° DE CLASSEMENT / 8511100000		14 TARIFF CODE / TARIF / 10000.000		15 QUANTITY / QUANTITE / NMB 13		16 WGT. CODE / CODE DE POIDS / 13		17 RATE / TAUX / 0.00000	
18 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00		19 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00		20 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13		21 EXCISE TAX / TAUX D'ACCISE / 0.00000		22 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00	
23 GROSS WEIGHT / POIDS BRUT / 10000.00		24 NET WEIGHT / POIDS NET / 500.00		25 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13		26 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00		27 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00	
<p style="text-align: center;">Investigation file PA-1234. Assessment entry to account for duties on the estimated value of goods imported by hand baggage in small quantities and not reported to Customs during the period August 1, 20XX to July 31, 20XX. / Déclaration d'évaluation pour déclarer et payer les droits sur la valeur estimative des marchandises importées en petites quantités dans les bagages à main entre le 1 août 20XX et le 31 juillet 20XX.</p>									
28 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
29 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
30 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
31 EXCISE TAX / TAUX D'ACCISE / 0.00000									
32 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
33 GROSS WEIGHT / POIDS BRUT / 10000.00									
34 NET WEIGHT / POIDS NET / 500.00									
35 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
36 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
37 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
38 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
39 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
40 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
41 EXCISE TAX / TAUX D'ACCISE / 0.00000									
42 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
43 GROSS WEIGHT / POIDS BRUT / 10000.00									
44 NET WEIGHT / POIDS NET / 500.00									
45 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
46 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
47 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
48 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
49 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
50 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
51 EXCISE TAX / TAUX D'ACCISE / 0.00000									
52 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
53 GROSS WEIGHT / POIDS BRUT / 10000.00									
54 NET WEIGHT / POIDS NET / 500.00									
55 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
56 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
57 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
58 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
59 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
60 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
61 EXCISE TAX / TAUX D'ACCISE / 0.00000									
62 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
63 GROSS WEIGHT / POIDS BRUT / 10000.00									
64 NET WEIGHT / POIDS NET / 500.00									
65 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
66 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
67 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
68 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
69 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
70 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
71 EXCISE TAX / TAUX D'ACCISE / 0.00000									
72 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
73 GROSS WEIGHT / POIDS BRUT / 10000.00									
74 NET WEIGHT / POIDS NET / 500.00									
75 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
76 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
77 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
78 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
79 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
80 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
81 EXCISE TAX / TAUX D'ACCISE / 0.00000									
82 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
83 GROSS WEIGHT / POIDS BRUT / 10000.00									
84 NET WEIGHT / POIDS NET / 500.00									
85 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
86 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
87 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
88 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
89 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
90 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
91 EXCISE TAX / TAUX D'ACCISE / 0.00000									
92 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
93 GROSS WEIGHT / POIDS BRUT / 10000.00									
94 NET WEIGHT / POIDS NET / 500.00									
95 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
96 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
97 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
98 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
99 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
100 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
101 EXCISE TAX / TAUX D'ACCISE / 0.00000									
102 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
103 GROSS WEIGHT / POIDS BRUT / 10000.00									
104 NET WEIGHT / POIDS NET / 500.00									
105 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
106 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
107 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
108 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
109 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
110 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
111 EXCISE TAX / TAUX D'ACCISE / 0.00000									
112 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
113 GROSS WEIGHT / POIDS BRUT / 10000.00									
114 NET WEIGHT / POIDS NET / 500.00									
115 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
116 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
117 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
118 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
119 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
120 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
121 EXCISE TAX / TAUX D'ACCISE / 0.00000									
122 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
123 GROSS WEIGHT / POIDS BRUT / 10000.00									
124 NET WEIGHT / POIDS NET / 500.00									
125 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
126 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
127 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
128 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
129 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
130 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
131 EXCISE TAX / TAUX D'ACCISE / 0.00000									
132 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
133 GROSS WEIGHT / POIDS BRUT / 10000.00									
134 NET WEIGHT / POIDS NET / 500.00									
135 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
136 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
137 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
138 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
139 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
140 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
141 EXCISE TAX / TAUX D'ACCISE / 0.00000									
142 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
143 GROSS WEIGHT / POIDS BRUT / 10000.00									
144 NET WEIGHT / POIDS NET / 500.00									
145 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
146 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
147 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
148 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
149 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
150 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
151 EXCISE TAX / TAUX D'ACCISE / 0.00000									
152 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
153 GROSS WEIGHT / POIDS BRUT / 10000.00									
154 NET WEIGHT / POIDS NET / 500.00									
155 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
156 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
157 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
158 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
159 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
160 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
161 EXCISE TAX / TAUX D'ACCISE / 0.00000									
162 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
163 GROSS WEIGHT / POIDS BRUT / 10000.00									
164 NET WEIGHT / POIDS NET / 500.00									
165 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
166 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
167 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
168 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
169 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
170 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
171 EXCISE TAX / TAUX D'ACCISE / 0.00000									
172 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
173 GROSS WEIGHT / POIDS BRUT / 10000.00									
174 NET WEIGHT / POIDS NET / 500.00									
175 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
176 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
177 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
178 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
179 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
180 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
181 EXCISE TAX / TAUX D'ACCISE / 0.00000									
182 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
183 GROSS WEIGHT / POIDS BRUT / 10000.00									
184 NET WEIGHT / POIDS NET / 500.00									
185 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
186 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
187 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
188 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
189 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
190 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
191 EXCISE TAX / TAUX D'ACCISE / 0.00000									
192 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
193 GROSS WEIGHT / POIDS BRUT / 10000.00									
194 NET WEIGHT / POIDS NET / 500.00									
195 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
196 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
197 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
198 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
199 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
200 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
201 EXCISE TAX / TAUX D'ACCISE / 0.00000									
202 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
203 GROSS WEIGHT / POIDS BRUT / 10000.00									
204 NET WEIGHT / POIDS NET / 500.00									
205 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
206 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
207 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
208 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
209 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
210 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
211 EXCISE TAX / TAUX D'ACCISE / 0.00000									
212 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
213 GROSS WEIGHT / POIDS BRUT / 10000.00									
214 NET WEIGHT / POIDS NET / 500.00									
215 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
216 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
217 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
218 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
219 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
220 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
221 EXCISE TAX / TAUX D'ACCISE / 0.00000									
222 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
223 GROSS WEIGHT / POIDS BRUT / 10000.00									
224 NET WEIGHT / POIDS NET / 500.00									
225 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
226 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
227 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
228 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
229 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
230 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
231 EXCISE TAX / TAUX D'ACCISE / 0.00000									
232 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
233 GROSS WEIGHT / POIDS BRUT / 10000.00									
234 NET WEIGHT / POIDS NET / 500.00									
235 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
236 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
237 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
238 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
239 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
240 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
241 EXCISE TAX / TAUX D'ACCISE / 0.00000									
242 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
243 GROSS WEIGHT / POIDS BRUT / 10000.00									
244 NET WEIGHT / POIDS NET / 500.00									
245 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
246 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
247 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
248 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
249 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
250 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
251 EXCISE TAX / TAUX D'ACCISE / 0.00000									
252 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
253 GROSS WEIGHT / POIDS BRUT / 10000.00									
254 NET WEIGHT / POIDS NET / 500.00									
255 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
256 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
257 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
258 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
259 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
260 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
261 EXCISE TAX / TAUX D'ACCISE / 0.00000									
262 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
263 GROSS WEIGHT / POIDS BRUT / 10000.00									
264 NET WEIGHT / POIDS NET / 500.00									
265 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
266 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
267 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
268 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
269 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
270 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									
271 EXCISE TAX / TAUX D'ACCISE / 0.00000									
272 VALUE FOR TAX / VALEUR POUR TAXE / 10000.00									
273 GROSS WEIGHT / POIDS BRUT / 10000.00									
274 NET WEIGHT / POIDS NET / 500.00									
275 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE / NMB 13									
276 SPECIAL AUTHORITY / AUTORISATION SPECIALE / 5.00									
277 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE / 8,695.00									
278 VALUE FOR DUTY / VALEUR EN DOUANE / 10000.00									
279 CUSTOMS DUTIES / DROITS DE DOUANE / 10000.00									
280 SIMA ASSIGNMENT / CORRELATION DE L'IMP. / NMB 13									

EXAMPLE 7

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		PROTECTED WHEN COMPLETED / PHOTO DE L'IMP. POUR REP. 1)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		2 TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001 00000589180643		Help Aide Restore - Restaurer	
3 TYPE / N° DE BUREAU H 497		5 UNIT REGISTRATION NO. / N° DE TPS		9 TOTAL VFD - TOTAL DE LA VFD 10000	
4 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		6 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		7 RATE OF DUTY / TAUX DE T.A. 10	
8 CARRIER CODE / CODE DE VOYAGEUR 1		17 CARRIER CODE / CODE DE VOYAGEUR USD		18 TIME LIMIT - DELAI 19 FREIGHT - FRET	
10 RELEASE DATE - DATE DE LA MAINLEVÉE					
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION 20 Boxes / boîtes		23 WEIGHT FROM / PDS / KG NMB 13	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		28 QUANTITY / QUANTITÉ 10000.000		29 SIMA ASSESSMENT / CORRECTION DE L'IMP 0.00000	
37 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		38 CUSTOMS DUTIES / DROITS DE DOUANE		41 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	
39 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8,695.00		42 GST / TPS 500.00			
<p>Omitted in error on a previous B3 accounting document / Release date: 01/01/20XX. Omis par erreur sur un formulaire de déclaration en détail B3 précédent / Date de la mainlevée 01/01/20XX.</p>					
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT FROM / PDS / KG	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 QUANTITY / QUANTITÉ		29 SIMA ASSESSMENT / CORRECTION DE L'IMP	
37 VALUE FOR DUTY / VALEUR EN DOUANE		38 CUSTOMS DUTIES / DROITS DE DOUANE		41 VALUE FOR TAX / VALEUR POUR TAXE	
39 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		42 GST / TPS			
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT FROM / PDS / KG	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 QUANTITY / QUANTITÉ		29 SIMA ASSESSMENT / CORRECTION DE L'IMP	
37 VALUE FOR DUTY / VALEUR EN DOUANE		38 CUSTOMS DUTIES / DROITS DE DOUANE		41 VALUE FOR TAX / VALEUR POUR TAXE	
39 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		42 GST / TPS			
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT FROM / PDS / KG	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 QUANTITY / QUANTITÉ		29 SIMA ASSESSMENT / CORRECTION DE L'IMP	
37 VALUE FOR DUTY / VALEUR EN DOUANE		38 CUSTOMS DUTIES / DROITS DE DOUANE		41 VALUE FOR TAX / VALEUR POUR TAXE	
39 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		42 GST / TPS			
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 CUSTOMER / CLIENT - IMPORTATEUR / ACHETEUR OF / DE Customs Broker Ltd. SIGNATURE / SIGNATURE Jan. 3, 20xx		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE/PORT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTÉUR À L'IMPORTATION		47 CUSTOMS DUTIES / DROITS DE DOUANE 48 SIMA ASSESSMENT / CORRECTION DE L'IMP 49 EXCESS TAX / TAXE EXCESSIVE 50 GST / TPS 51 TOTAL	
				500.00	
				500.00	

Type H – Supplementary Form B3

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

EXAMPLE 8

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		PROTECTED WHEN COMPLETED / PROTÉGÉ (AET FCB 10/11)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. / N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
3 TYPE AB		4 OFFICE NO. / N° DE BUREAU 497		5 CBT REGISTRATION NO. / N° DE TPS 1	
6 CIB NO. / N° DE SOUS-EN-TÊTE 1		7 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		8 TOTAL VFD - TOTAL DE LA VFD 10000	
9 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		10 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX		11 INTR. TRANSIT / ENTRAÎNEMENT TARIFAIRE 10	
12 S.A. ASSESSMENT / COTISATION DE LMS M		13 EXCESS TAX / TAUX D'ACCISE 1		14 VALUE FOR TAX / VALEUR POUR TAXE USD	
15 FREIGHT - FRET 100		16 RELEASE DATE - DATE DE LA MANLEVÉE		17 U.S. PORT OF ORIGIN / BUREAU DE DORTÉ (USE U.S. PORT OF ORIGIN) 5309	
21 LINE / LIGNE 1 22 DESCRIPTION / DESCRIPTION Certificat de end-user attached / Certificat de l'utilisateur en annexe 23 WEIGHT / POIDS 50 24 REVISED TRANSACTION / TRANSACTION ANTÉRIEURE 50 25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
27 CLASSIFICATION NO. / N° DE CLASSEMENT 9808000000		28 TARIFF CODE / TARIF NMB		29 QUANTITY / QUANTITÉ 13	
30 U.S. CODE / CODE U.S. 13		31 RATE OF DUTY / TAUX DE DROIT 0.00000		32 RATE OF GST / TAUX T.A. 68.00	
33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 S.A. ASSESSMENT / COTISATION DE LMS	
36 EXCESS TAX / TAUX D'ACCISE		37 VALUE FOR TAX / VALEUR POUR TAXE		38 GST / TPS 8,695.00	
21 LINE / LIGNE Goods for Official use at U.S. Embassy. / Marchandises pour usage officiel de l'Ambassade des Etats-Unis					
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ	
30 U.S. CODE / CODE U.S.		31 RATE OF DUTY / TAUX DE DROIT		32 RATE OF GST / TAUX T.A.	
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 S.A. ASSESSMENT / COTISATION DE LMS	
36 EXCESS TAX / TAUX D'ACCISE		37 VALUE FOR TAX / VALEUR POUR TAXE		38 GST / TPS	
21 LINE / LIGNE Goods for Official use at U.S. Embassy. / Marchandises pour usage officiel de l'Ambassade des Etats-Unis					
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ	
30 U.S. CODE / CODE U.S.		31 RATE OF DUTY / TAUX DE DROIT		32 RATE OF GST / TAUX T.A.	
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 S.A. ASSESSMENT / COTISATION DE LMS	
36 EXCESS TAX / TAUX D'ACCISE		37 VALUE FOR TAX / VALEUR POUR TAXE		38 GST / TPS	
21 LINE / LIGNE Goods for Official use at U.S. Embassy. / Marchandises pour usage officiel de l'Ambassade des Etats-Unis					
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ	
30 U.S. CODE / CODE U.S.		31 RATE OF DUTY / TAUX DE DROIT		32 RATE OF GST / TAUX T.A.	
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 S.A. ASSESSMENT / COTISATION DE LMS	
36 EXCESS TAX / TAUX D'ACCISE		37 VALUE FOR TAX / VALEUR POUR TAXE		38 GST / TPS	
39 DECLARATION / DÉCLARATION I / JE PLEASE PRINT NAME - LETRES MAJUSCULES NP. OF / DE IMPORTER / ASSET - IMPORTATEUR / ASSET 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 DEPARTURE / CODE DE TRANSPORTATEUR À L'IMPORTATION		47 COLUMNS / COLONNES 48 S.A. ASSESSMENT / COTISATION DE LMS 49 EXCESS TAX / TAUX D'ACCISE 50 GST / TPS 51 TOTAL	

Multiple sub-headers (diplomatic goods)

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

EXAMPLE 8 – cont

		Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLETÉ)					
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR NO. - N°		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer									
10 SIB NO. / NO. DE SIB EN TÊTE 2		11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		13 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX		14 UNIT TREATMENT / TRAITEMENT TARIFAIRE 10		15 USE OF DUTY BUREAU / BUREAU DE DORTÉ DE DUTY 5309		9 TOTAL VFD - TOTAL DE LA VFD RESERVED FOR YOUR USE / RÉSERVÉ À L'USAGE DE VOS BUREAUX	
16 (E) DATE OF EXPORTATION / DATE D'EXPORTATION (E) / N°		17 (E) COUNTRY CODE / PAYS (E) / N°		18 TIME LIMIT - DÉLAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MANLEVÉE					
21 LINE / LIGNE 2		22 DESCRIPTION / DESCRIPTION Certificate of end-user attached / Certificat de l'utilisateur en annexe		23 WEIGHT / FROM / POIDS / FROM 50		24 TRANS. TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N°		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION 9808000000		28 TARIFF CODE / TARIFAIRE NMB		29 QUANTITY / QUANTITÉ 13		30 U - M 13		31 YTD CODE / N° ANN. 2007 / CODE YD 0.00000		32 RATE OF DUTY / TAUX DE DORTÉ 68.00		33 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8,695.00	
37 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		38 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		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 / DESCRIPTION		23 WEIGHT / FROM / POIDS / FROM		24 TRANS. TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N°		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIFAIRE		29 QUANTITY / QUANTITÉ		30 U - M		31 YTD CODE / N° ANN. 2007 / CODE YD		32 RATE OF DUTY / TAUX DE DORTÉ		33 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 / DESCRIPTION		23 WEIGHT / FROM / POIDS / FROM		24 TRANS. TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N°		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIFAIRE		29 QUANTITY / QUANTITÉ		30 U - M		31 YTD CODE / N° ANN. 2007 / CODE YD		32 RATE OF DUTY / TAUX DE DORTÉ		33 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 / DESCRIPTION		23 WEIGHT / FROM / POIDS / FROM		24 TRANS. TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N°		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIFAIRE		29 QUANTITY / QUANTITÉ		30 U - M		31 YTD CODE / N° ANN. 2007 / CODE YD		32 RATE OF DUTY / TAUX DE DORTÉ		33 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 / DE D. Smith (613) 234-2345 SIGNATURE / NOM / PAYS D'ORIGINE / N° OF / DE Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX DATE / SIGNATURE				43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT INCORPORATION / CODE DE TRANSPORTATEUR À L'IMPOSITION 014-				47 CURRENCY / TAUX DE DORTÉ 48 SIMA ASSESSMENT / COTISATION DE LMSI 49 EXCISE TAX / TAXE D'ACCISE 50 GST / TPS 51 TOTAL					
833 (04)													

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

EXAMPLE 10

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (UNE FOIS REMPLI)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. / N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION			
3 TYPE		4 OFFICE NO. / N° DE BUREAU AB 497	5 GST REGISTRATION NO. / N° DE TPS	6 PAYMENT CODE / CODE PAIEMENT	7 MODE OF TRANSIT	8 PORT OF ORIGIN / PORT D'ORIGINE	9 TOTAL WGT. - TOTAL DE LA VD 1000
10 SUB NO. / N° DE SOUS-ENTRÉE 1	11 VENDOR NAME - NOM DU VENDEUR Venice Exporting Company Ltd.	NO. / N°	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE IT	13 STATE OF ORIGIN / LIEU D'ORIGINATION IT	14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 2	15 U.S. PORT OF ORIGIN / PORT D'ORIGINE (ÉTATS-UNIS)	RESERVED FOR COMA USE / RÉSERVÉ À L'USAGE DU COMA
16 EFFECTIVE DATE / DATE D'ÉPREUVE M		17 COUNTRY CODE / CODE PAYS CAD		18 TIME LIMIT - DÉLAI	19 FREIGHT - FRET	20 RELEASE DATE - DATE DE LA MANŒUVRE	
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION Package exceeding 200 gms		23 WEIGHT / POIDS 20.000	24 UNIT / UNITÉ gms	25 FREIGHT TRANSACTION NUMBER / N° DE TRANSACTION	26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE
27 CLASSIFICATION NO. / N° DE CLASSEMENT 2403100011		28 TARIFF CODE / TARIF	29 QUANTITY / QUANTITÉ 20.000	30 U. S. M. CODE / CODE U.S.M.	31 WGT. CODE / CODE PDS	32 RATE OF DUTY / TAUX D'IMPÔT 4.00000	33 RATE OF GST / TAUX T.P.S. 5.00
34 VALUE FOR DUTY / VALEUR EN DOUANE 1000.00		35 CUSTOMS DUTIES / DROITS DE DOUANE 40.00		36 SIMA ASSIGNMENT / COTISATION DE LMS	37 EXCISE TAX / TAUX D'ACCISE 578.50	38 VALUE FOR TAX / VALEUR POUR TAXE 1618.50	39 GST / TPS 80.92
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS	24 UNIT / UNITÉ	25 FREIGHT TRANSACTION NUMBER / N° DE TRANSACTION	26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIF	29 QUANTITY / QUANTITÉ	30 U. S. M. CODE / CODE U.S.M.	31 WGT. CODE / CODE PDS	32 RATE OF DUTY / TAUX D'IMPÔT	33 RATE OF GST / TAUX T.P.S.
34 VALUE FOR DUTY / VALEUR EN DOUANE		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSIGNMENT / COTISATION DE LMS	37 EXCISE TAX / TAUX D'ACCISE	38 VALUE FOR TAX / VALEUR POUR TAXE	39 GST / TPS
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS	24 UNIT / UNITÉ	25 FREIGHT TRANSACTION NUMBER / N° DE TRANSACTION	26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIF	29 QUANTITY / QUANTITÉ	30 U. S. M. CODE / CODE U.S.M.	31 WGT. CODE / CODE PDS	32 RATE OF DUTY / TAUX D'IMPÔT	33 RATE OF GST / TAUX T.P.S.
34 VALUE FOR DUTY / VALEUR EN DOUANE		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSIGNMENT / COTISATION DE LMS	37 EXCISE TAX / TAUX D'ACCISE	38 VALUE FOR TAX / VALEUR POUR TAXE	39 GST / TPS
21 LINE / LIGNE		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS	24 UNIT / UNITÉ	25 FREIGHT TRANSACTION NUMBER / N° DE TRANSACTION	26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIF	29 QUANTITY / QUANTITÉ	30 U. S. M. CODE / CODE U.S.M.	31 WGT. CODE / CODE PDS	32 RATE OF DUTY / TAUX D'IMPÔT	33 RATE OF GST / TAUX T.P.S.
34 VALUE FOR DUTY / VALEUR EN DOUANE		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSIGNMENT / COTISATION DE LMS	37 EXCISE TAX / TAUX D'ACCISE	38 VALUE FOR TAX / VALEUR POUR TAXE	39 GST / TPS
DECLARATION - DÉCLARATION D. Smith (613)234-2345		43 DEPOSIT - DÉPÔT		44 CUSTOMS DUTIES / DROITS DE DOUANE 40.00		45 SIMA ASSIGNMENT / COTISATION DE LMS	
CUSTOMERS BROKERS LTD. IMPORTER / AGENT - IMPORTATEUR / AGENT		44 WAREHOUSE NO. - N° D'ENTRÉE		46 EXCISE TAX / TAUX D'ACCISE 578.50		47 GST / TPS 80.92	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		46 EXCISE TAX / TAUX D'ACCISE 578.50		47 GST / TPS 80.92		48 VALUE FOR TAX / VALEUR POUR TAXE 699.42	
48 VALUE FOR TAX / VALEUR POUR TAXE 699.42		49 SIGNATURE / SIGNATURE Jan. 3, 20XX		50 U.S. PORT OF ORIGIN / PORT D'ORIGINE (ÉTATS-UNIS) NY		51 U.S. PORT OF ORIGIN / PORT D'ORIGINE (ÉTATS-UNIS) NY	

Packaged manufactured tobacco with package exceeding 200 grams

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

EXAMPLE 11

		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE		PROTECTED (WHEN COMPLETED) PROTEGE (LORSQU'EST COMPLETE)	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, ontario K1J 0L5		2 TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001		Help Aide Restore - Restaurer	
3 TYPE OF OFFICE NO. / N° DE BUREAU AB 497		6 CBT DESIGNATION NO. / N° DE TPS IT		7 PAYMENT CODE / CODE DE PAIEMENT 1	
8 COUNTRY OF ORIGIN / PAYS D'ORIGINE IT		11 PLACE OF EXPORT / LIEU D'EXPORTATION IT		12 CAPP TREATMENT / TRAITEMENT TARIFAIRE 2	
9 DATE OF ENTRY / DATE D'ENTREE 1		10 CURRENCY CODE / CODE DE MONNAIE CAD		13 TIME LIMIT - DELAI 19 FRIEDT - FRIET 23 RELEASE DATE - DATE DE LA MANLEVÉE	
10 TOTAL WGT. - TOTAL DE LA V. / 1000		11 VALUE FOR DUTY / VALEUR EN DOUANE 1000.00		12 CUSTOMS DUTY / DROITS DE DOUANE 40.00	
13 SPECIAL ASSESSMENT / CORRECTION DE LMS NMB 13		14 EXCISE TAX / TAUX D'ACCISE 4.00000		15 VALUE FOR TAX / VALEUR POUR TAXE 1068.93	
16 RATE OF DUTY / TAUX DE TPS 2.89250		17 RATE OF GST / TAUX DE TPS 5.00		18 VALUE FOR CURRENCY CONVERSION / CONVERSION EN VALEUR POUR CHANGE 1,000.00	
19 ESTIMATED WEIGHT / PONDUS ESTIMES 28.93		20 EXCISE TAX / TAUX D'ACCISE 28.93		21 VALUE FOR TAX / VALEUR POUR TAXE 1068.93	
22 GST / TPS 53.45		23 TOTAL 122.38		24 SPECIAL AUTHORITY / AUTORISATION SPECIALE	

25 LINE / LIGNE 1	26 DESCRIPTION / DESIGNATION Package up to, but not exceeding 50 gms	27 CLASSIFICATION NO. / N° DE CLASSEMENT 2403100011	28 TRNF CODE / TRNSIRE 10.000	29 QUANTITY / QUANTITE NMB 13	30 WGT. / PONDUS 13	31 WGT. CODE / CODE YC NMB 13	32 RATE OF DUTY / TAUX DE TPS 4.00000	33 RATE OF GST / TAUX DE TPS 2.89250	34 RATE OF GST / TAUX DE TPS 5.00	35 VALUE FOR CURRENCY CONVERSION / CONVERSION EN VALEUR POUR CHANGE 1,000.00
36 VALUE FOR DUTY / VALEUR EN DOUANE 1000.00		37 CUSTOMS DUTY / DROITS DE DOUANE 40.00		38 SPECIAL ASSESSMENT / CORRECTION DE LMS NMB 13		39 EXCISE TAX / TAUX D'ACCISE 28.93		40 VALUE FOR TAX / VALEUR POUR TAXE 1068.93		41 GST / TPS 53.45

42 DECLARATION - DECLARATION D. Smith (613) 234-2345 CUSTOMERS BROKERS LTD.		43 DEPOSIT - DEPOT 44 WAREHOUSE NO. - N° D'ENTREPOT		45 EXCISE TAX / TAUX D'ACCISE 28.93		46 ESTIMATED WEIGHT / PONDUS ESTIMES 28.93		47 EXCISE TAX / TAUX D'ACCISE 53.45		48 TOTAL 122.38	
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Packaged manufactured tobacco

As of July 30, 2008, only one rate of excise duty is to be applied on each entry line. Although this legislative change concerns an adjustment to the excise duty for “packaged” manufactured tobacco of Heading 24.03, for systems validation purposes the excise tax rate field 34 will be used to validate the excise duty amount owing. Therefore, for “packaged” manufactured tobacco of this Heading, the excise tax rate field must be completed with the applicable excise duty rates that apply to E codes E37-41 as follow:

Package size	Rate
Up to but not exceeding 50 grams	\$2.8925
Greater than 50 grams but not exceeding 100 grams	\$5.7850
Greater than 100 grams but not exceeding 150 grams	\$8.6775
Greater than 150 grams but not exceeding 200 grams	\$11.5700

EXAMPLE 12

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTEGE (LORSQUE COMPLETE)			
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer			
3 TYPE AB	4 OFFICE NO. / N° DE BUREAU 497	5 GST REGISTRATION NO. / N° DE TPS 1	6 PAYMENT CODE / CODE DE PAIEMENT	7 MODE / N° DE MODE	8 POINT OF ENTRY / N° DE BUREAU D'ENTREE	9 TOTAL VFD - TOTAL DE LA V.D.			
10 SIB NO. / N° DE SIB 1		11 VENDOR NAME - NOM DU VENDEUR Venice Exporting Company Ltd.		12 NO. - N°		13340			
14 COUNTRY OF ORIGIN / PAYS D'ORIGINE IT		15 FLAG OF ORIGIN / LIEU D'ORIGINATION IT		16 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 2		17 SIB POINT OF DEPARTURE / BUREAU DE SORTIE CAD			
18 DIRECT SHIPMENT DATE / DATE D'IMPORTATION DIRECTE		19 TIME/LIMIT / DELA		20 FREIGHT - FRET		21 RELEASE DATE - DATE DE LAMANLEVÉE			
22 LINE / LIGNE									
23 DESCRIPTION / DESCRIPTION 1 Customs duty, Cigars									
24 CLASSIFICATION NO. / N° DE CLASSEMENT 240210090		25 TARIFF CODE / TARIFAIRE 242.000		26 QUANTITY / QUANTITE Mil 13		27 UNIT OF MEASURE / UNITE DE MESURE 9.00000			
28 VALUE FOR DUTY / VALEUR EN DOUANE 13340.18		29 CUSTOMS DUTIES / DROITS DE DOUANE 1067.21		30 SIB ASSESSMENT / COTISATION DE LMS		31 EXCISE TAX / TAUX D'ACCISE 5.00			
32 VALUE FOR TAX / VALEUR POUR TAXE 13,340.18		33 GST / TPS 1,067.21		34 SPECIAL AUTHORITY / AUTORISATION SPECIALE		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE			
22 LINE / LIGNE									
23 DESCRIPTION / DESCRIPTION Excise duty \$18.5 per 1000 cigars									
24 CLASSIFICATION NO. / N° DE CLASSEMENT		25 TARIFF CODE / TARIFAIRE Mil		26 QUANTITY / QUANTITE 18.50000		27 UNIT OF MEASURE / UNITE DE MESURE			
28 VALUE FOR DUTY / VALEUR EN DOUANE		29 CUSTOMS DUTIES / DROITS DE DOUANE 4477.00		30 SIB ASSESSMENT / COTISATION DE LMS		31 EXCISE TAX / TAUX D'ACCISE 18.50000			
32 VALUE FOR TAX / VALEUR POUR TAXE 4477.00		33 GST / TPS 447.70		34 SPECIAL AUTHORITY / AUTORISATION SPECIALE		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE			
22 LINE / LIGNE									
23 DESCRIPTION / DESCRIPTION Additional excise by \$0.067 per cigar									
24 CLASSIFICATION NO. / N° DE CLASSEMENT		25 TARIFF CODE / TARIFAIRE		26 QUANTITY / QUANTITE		27 UNIT OF MEASURE / UNITE DE MESURE			
28 VALUE FOR DUTY / VALEUR EN DOUANE		29 CUSTOMS DUTIES / DROITS DE DOUANE		30 SIB ASSESSMENT / COTISATION DE LMS		31 EXCISE TAX / TAUX D'ACCISE 0.06700			
32 VALUE FOR TAX / VALEUR POUR TAXE 16214.00		33 GST / TPS 35098.39		34 SPECIAL AUTHORITY / AUTORISATION SPECIALE		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 1754.92			
22 LINE / LIGNE									
23 DESCRIPTION / DESCRIPTION									
24 CLASSIFICATION NO. / N° DE CLASSEMENT		25 TARIFF CODE / TARIFAIRE		26 QUANTITY / QUANTITE		27 UNIT OF MEASURE / UNITE DE MESURE			
28 VALUE FOR DUTY / VALEUR EN DOUANE		29 CUSTOMS DUTIES / DROITS DE DOUANE		30 SIB ASSESSMENT / COTISATION DE LMS		31 EXCISE TAX / TAUX D'ACCISE			
32 VALUE FOR TAX / VALEUR POUR TAXE		33 GST / TPS		34 SPECIAL AUTHORITY / AUTORISATION SPECIALE		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE			
22 LINE / LIGNE									
23 DESCRIPTION / DESCRIPTION									
24 CLASSIFICATION NO. / N° DE CLASSEMENT		25 TARIFF CODE / TARIFAIRE		26 QUANTITY / QUANTITE		27 UNIT OF MEASURE / UNITE DE MESURE			
28 VALUE FOR DUTY / VALEUR EN DOUANE		29 CUSTOMS DUTIES / DROITS DE DOUANE		30 SIB ASSESSMENT / COTISATION DE LMS		31 EXCISE TAX / TAUX D'ACCISE			
32 VALUE FOR TAX / VALEUR POUR TAXE		33 GST / TPS		34 SPECIAL AUTHORITY / AUTORISATION SPECIALE		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE			
43 DECLARATION - DECLARATION I, D. Smith (613)234-2345 FUGER PRINT NAME - LE TITRE ROUGEUSE OF OF Customs Brokers Ltd. IMPORTER AGENT - IMPORTATEUR AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX DATE SIGNATURE		44 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-003509201 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 014-		47 CURRENCY OF THE ENTRY / MONNAIE D'ENTRÉE 5,544.21		48 SIB ASSESSMENT / COTISATION DE LMS 16,214.00		49 GST / TPS 1,754.92	
50 VALUE FOR TAX / VALEUR POUR TAXE 23,513.13		51		52		53			

Additional duty on cigar (\$0.067 per cigar)

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

EXAMPLE 13

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLÉTÉ)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643			
3 DSR NO. / N° DE SOUS-BREVÉ 1		11 VENDOR NAME - NOM DU VENDEUR / NO. - N° Venice Exporting Company Ltd.		4 TYPE / N° DE BUREAU AB 497		5 GRT REGISTRATION NO. / N° DE TPS IT	
6 DUTY CODE / CODE DE DROIT 13340		7 COUNTRY OF ORIGIN / PAYS D'ORIGINE IT		8 PLACE OF EXPORT / LIEU D'EXPORTATION IT		9 SHIP TREATMENT / TRAITEMENT TARIFAIRE 2	
10 DIRECT SHIPMENT DATE / DATE D'EXPORTATION DIRECTE M		17 CARRY CODE / CODE DE DEVISE CAD		18 TIME LIMIT - DELA / DÉLAI 		19 FREIGHT - FRET 	
20 RELEASE DATE - DATE DE LA MANLEVÉE 		3 TOTAL VFD - TOTAL DE LA V.D.					
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION Customs duty; Cigars		23 WEIGHT FROM / POIDS / FROM 		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 2402100090		28 INTR CODE / INTR CODE Mil		29 QUANTITY / QUANTITÉ 121.000		30 UNIT - M / UNITÉ Mil	
31 VALUE FOR DUTY / VALEUR EN DOUANE 13340.18		32 CUSTOMS DUTIES / DROITS DE DOUANE 1067.21		33 SIMA ASSESSMENT / COTISATION DE LMSR 		34 EXCISE TAX / TAXE D'ACCISE 	
35 VALUE FOR TAX / VALEUR POUR TAXE 13,340.18		36 EXCISE TAX / TAXE D'ACCISE 		37 VALUE FOR TAX / VALEUR POUR TAXE 13,340.18		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 	
21 LINE / LIGNE 2		22 DESCRIPTION / DESIGNATION Excise duty \$18.5 per 1000 cigars		23 WEIGHT FROM / POIDS / FROM 		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 2402100090		28 INTR CODE / INTR CODE Mil		29 QUANTITY / QUANTITÉ 121.000		30 UNIT - M / UNITÉ Mil	
31 VALUE FOR DUTY / VALEUR EN DOUANE 2238.50		32 CUSTOMS DUTIES / DROITS DE DOUANE 2238.50		33 SIMA ASSESSMENT / COTISATION DE LMSR 		34 EXCISE TAX / TAXE D'ACCISE 	
35 VALUE FOR TAX / VALEUR POUR TAXE 2238.50		36 EXCISE TAX / TAXE D'ACCISE 		37 VALUE FOR TAX / VALEUR POUR TAXE 2238.50		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 	
21 LINE / LIGNE 3		22 DESCRIPTION / DESIGNATION Additional excise duty by 67% of the duty-paid value		23 WEIGHT FROM / POIDS / FROM 		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 2402100090		28 INTR CODE / INTR CODE Mil		29 QUANTITY / QUANTITÉ 121.000		30 UNIT - M / UNITÉ Mil	
31 VALUE FOR DUTY / VALEUR EN DOUANE 11152.75		32 CUSTOMS DUTIES / DROITS DE DOUANE 11152.75		33 SIMA ASSESSMENT / COTISATION DE LMSR 		34 EXCISE TAX / TAXE D'ACCISE 	
35 VALUE FOR TAX / VALEUR POUR TAXE 11152.75		36 EXCISE TAX / TAXE D'ACCISE 		37 VALUE FOR TAX / VALEUR POUR TAXE 11152.75		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 	
21 LINE / LIGNE 4		22 DESCRIPTION / DESIGNATION Additional excise duty by 67% of the duty-paid value		23 WEIGHT FROM / POIDS / FROM 		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 2402100090		28 INTR CODE / INTR CODE Mil		29 QUANTITY / QUANTITÉ 121.000		30 UNIT - M / UNITÉ Mil	
31 VALUE FOR DUTY / VALEUR EN DOUANE 27798.64		32 CUSTOMS DUTIES / DROITS DE DOUANE 27798.64		33 SIMA ASSESSMENT / COTISATION DE LMSR 		34 EXCISE TAX / TAXE D'ACCISE 	
35 VALUE FOR TAX / VALEUR POUR TAXE 27798.64		36 EXCISE TAX / TAXE D'ACCISE 		37 VALUE FOR TAX / VALEUR POUR TAXE 27798.64		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 	
43 DEPOSIT - DÉPÔT 		44 WAREHOUSE NO. - N° D'ENTREPÔT 		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-003509201		46 CARRIER CODE BY IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-	
47 CLOSURE / DÉTACHEMENT 3,305.71		48 DSR ASSESSMENT / COTISATION 		49 EXCISE TAX / TAXE D'ACCISE 11,152.75		50 DUTY / TAXE 1,389.93	
51 TOTAL 15,848.39		DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 AGENT / AGENT OF / DE Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. DATE: Jan. 3, 20XX SIGNATURE: [Signature]					

Additional duty on cigar (duty-paid value)

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

EXAMPLE 14

		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE		PROTECTED / BREVETÉ / COMPLETÉ / PROTÉGÉ (UNE FOIS REMPLI)	
1. IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		2. TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001		3. TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
4. TYPE / TYPE NO. / BUREAU AB 497		5. OFFICE / BUREAU / N° DE BUREAU IT		6. PORT OF ORIGIN / PORT D'ORIGINE IT	
7. COUNTRY OF ORIGIN / PAYS D'ORIGINE IT		8. PLACE OF ORIGIN / LIEU D'ORIGINE IT		9. TIME LIMIT - DELAI / FREIGHT - FRET 2	
10. RELEASE DATE - DATE DE LA LIBÉRATION CAD		11. VENDOR NAME - NOM DU VENDEDUR Venice Exporting Company Ltd.		12. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 800	
13. LINE / LIGNE 1		14. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm		15. WEIGHT / T. / ZOOM / POIDS / KG / H 13	
16. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		17. UNIT / UNITÉ / QUANTITÉ 9.000		18. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
19. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		20. SPECIAL DUTY / DROITS DE DOUANE 50.00		21. EXCISE TAX / TAUX D'ACCISE 765.00	
22. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		23. SPECIAL DUTY / DROITS DE DOUANE 50.00		24. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
25. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		26. LINE / LIGNE 2		27. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
28. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		29. UNIT / UNITÉ / QUANTITÉ 18.000		30. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
31. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		32. SPECIAL DUTY / DROITS DE DOUANE 50.00		33. EXCISE TAX / TAUX D'ACCISE 1530.00	
34. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		35. SPECIAL DUTY / DROITS DE DOUANE 50.00		36. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
37. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		38. LINE / LIGNE 3		39. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
40. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		41. UNIT / UNITÉ / QUANTITÉ 9.000		42. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
43. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		44. SPECIAL DUTY / DROITS DE DOUANE 50.00		45. EXCISE TAX / TAUX D'ACCISE 765.00	
46. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		47. SPECIAL DUTY / DROITS DE DOUANE 50.00		48. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
49. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		50. LINE / LIGNE 4		51. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
52. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		53. UNIT / UNITÉ / QUANTITÉ 18.000		54. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
55. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		56. SPECIAL DUTY / DROITS DE DOUANE 50.00		57. EXCISE TAX / TAUX D'ACCISE 1530.00	
58. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		59. SPECIAL DUTY / DROITS DE DOUANE 50.00		60. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
61. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		62. LINE / LIGNE 5		63. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
64. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		65. UNIT / UNITÉ / QUANTITÉ 9.000		66. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
67. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		68. SPECIAL DUTY / DROITS DE DOUANE 50.00		69. EXCISE TAX / TAUX D'ACCISE 765.00	
70. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		71. SPECIAL DUTY / DROITS DE DOUANE 50.00		72. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
73. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		74. LINE / LIGNE 6		75. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
76. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		77. UNIT / UNITÉ / QUANTITÉ 18.000		78. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
79. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		80. SPECIAL DUTY / DROITS DE DOUANE 50.00		81. EXCISE TAX / TAUX D'ACCISE 1530.00	
82. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		83. SPECIAL DUTY / DROITS DE DOUANE 50.00		84. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
85. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		86. LINE / LIGNE 7		87. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
88. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		89. UNIT / UNITÉ / QUANTITÉ 9.000		90. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
91. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		92. SPECIAL DUTY / DROITS DE DOUANE 50.00		93. EXCISE TAX / TAUX D'ACCISE 765.00	
94. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		95. SPECIAL DUTY / DROITS DE DOUANE 50.00		96. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
97. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		98. LINE / LIGNE 8		99. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
100. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		101. UNIT / UNITÉ / QUANTITÉ 18.000		102. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
103. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		104. SPECIAL DUTY / DROITS DE DOUANE 50.00		105. EXCISE TAX / TAUX D'ACCISE 1530.00	
106. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		107. SPECIAL DUTY / DROITS DE DOUANE 50.00		108. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
109. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		110. LINE / LIGNE 9		111. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
112. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		113. UNIT / UNITÉ / QUANTITÉ 9.000		114. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
115. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		116. SPECIAL DUTY / DROITS DE DOUANE 50.00		117. EXCISE TAX / TAUX D'ACCISE 765.00	
118. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		119. SPECIAL DUTY / DROITS DE DOUANE 50.00		120. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
121. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		122. LINE / LIGNE 10		123. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
124. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		125. UNIT / UNITÉ / QUANTITÉ 18.000		126. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
127. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		128. SPECIAL DUTY / DROITS DE DOUANE 50.00		129. EXCISE TAX / TAUX D'ACCISE 1530.00	
130. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		131. SPECIAL DUTY / DROITS DE DOUANE 50.00		132. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
133. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		134. LINE / LIGNE 11		135. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
136. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		137. UNIT / UNITÉ / QUANTITÉ 9.000		138. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
139. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		140. SPECIAL DUTY / DROITS DE DOUANE 50.00		141. EXCISE TAX / TAUX D'ACCISE 765.00	
142. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		143. SPECIAL DUTY / DROITS DE DOUANE 50.00		144. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
145. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		146. LINE / LIGNE 12		147. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
148. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		149. UNIT / UNITÉ / QUANTITÉ 18.000		150. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
151. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		152. SPECIAL DUTY / DROITS DE DOUANE 50.00		153. EXCISE TAX / TAUX D'ACCISE 1530.00	
154. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		155. SPECIAL DUTY / DROITS DE DOUANE 50.00		156. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
157. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		158. LINE / LIGNE 13		159. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
160. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		161. UNIT / UNITÉ / QUANTITÉ 9.000		162. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
163. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		164. SPECIAL DUTY / DROITS DE DOUANE 50.00		165. EXCISE TAX / TAUX D'ACCISE 765.00	
166. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		167. SPECIAL DUTY / DROITS DE DOUANE 50.00		168. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
169. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		170. LINE / LIGNE 14		171. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
172. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		173. UNIT / UNITÉ / QUANTITÉ 18.000		174. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
175. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		176. SPECIAL DUTY / DROITS DE DOUANE 50.00		177. EXCISE TAX / TAUX D'ACCISE 1530.00	
178. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		179. SPECIAL DUTY / DROITS DE DOUANE 50.00		180. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
181. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		182. LINE / LIGNE 15		183. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
184. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		185. UNIT / UNITÉ / QUANTITÉ 9.000		186. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
187. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		188. SPECIAL DUTY / DROITS DE DOUANE 50.00		189. EXCISE TAX / TAUX D'ACCISE 765.00	
190. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		191. SPECIAL DUTY / DROITS DE DOUANE 50.00		192. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
193. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		194. LINE / LIGNE 16		195. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
196. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		197. UNIT / UNITÉ / QUANTITÉ 18.000		198. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
199. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		200. SPECIAL DUTY / DROITS DE DOUANE 50.00		201. EXCISE TAX / TAUX D'ACCISE 1530.00	
202. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		203. SPECIAL DUTY / DROITS DE DOUANE 50.00		204. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
205. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		206. LINE / LIGNE 17		207. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
208. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		209. UNIT / UNITÉ / QUANTITÉ 9.000		210. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
211. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		212. SPECIAL DUTY / DROITS DE DOUANE 50.00		213. EXCISE TAX / TAUX D'ACCISE 765.00	
214. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		215. SPECIAL DUTY / DROITS DE DOUANE 50.00		216. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
217. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		218. LINE / LIGNE 18		219. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
220. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		221. UNIT / UNITÉ / QUANTITÉ 18.000		222. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
223. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		224. SPECIAL DUTY / DROITS DE DOUANE 50.00		225. EXCISE TAX / TAUX D'ACCISE 1530.00	
226. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		227. SPECIAL DUTY / DROITS DE DOUANE 50.00		228. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
229. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		230. LINE / LIGNE 19		231. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
232. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		233. UNIT / UNITÉ / QUANTITÉ 9.000		234. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
235. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		236. SPECIAL DUTY / DROITS DE DOUANE 50.00		237. EXCISE TAX / TAUX D'ACCISE 765.00	
238. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		239. SPECIAL DUTY / DROITS DE DOUANE 50.00		240. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
241. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		242. LINE / LIGNE 20		243. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
244. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		245. UNIT / UNITÉ / QUANTITÉ 18.000		246. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
247. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		248. SPECIAL DUTY / DROITS DE DOUANE 50.00		249. EXCISE TAX / TAUX D'ACCISE 1530.00	
250. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		251. SPECIAL DUTY / DROITS DE DOUANE 50.00		252. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	
253. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 99.00		254. LINE / LIGNE 21		255. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m not exceeding 102 mmm	
256. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		257. UNIT / UNITÉ / QUANTITÉ 9.000		258. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
259. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		260. SPECIAL DUTY / DROITS DE DOUANE 50.00		261. EXCISE TAX / TAUX D'ACCISE 765.00	
262. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		263. SPECIAL DUTY / DROITS DE DOUANE 50.00		264. VALUE FOR TAX / VALEUR POUR TAUX 1215.00	
265. SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 60.75		266. LINE / LIGNE 22		267. DESCRIPTION / DESCRIPTION Cigarettes 1361 g/m exceeding 102 mm	
268. CLASSIFICATION NO. / N° DE CLASSIFICATION 240220010		269. UNIT / UNITÉ / QUANTITÉ 18.000		270. NET WEIGHT / POIDS NET / MANUFACTURE / MANÈGE 12.50000	
271. VALUE FOR DUTY / VALEUR EN DOUANE 400.00		272. SPECIAL DUTY / DROITS DE DOUANE 50.00		273. EXCISE TAX / TAUX D'ACCISE 1530.00	
274. VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE TAUX 400.00		275. SPECIAL DUTY / DROITS DE DOUANE 50.00		276. VALUE FOR TAX / VALEUR POUR TAUX 1980.00	

EXAMPLE 15

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLETÉ)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		2 TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001		00000589180643		Help Aide Restore - Restaurer	
3 TYPE / N° DE BIEN AB 9		4 COUNTRY OF ORIGIN / PAYS D'ORIGINE DE		5 COUNTRY OF EXPORT / PAYS D'EXPORTATION DE		6 FREIGHT / FREIGHT 2	
7 VENDOR NAME - NOM DU VENDEUR 1 Deutschland Exporting Co. Ltd.		8 PLACE OF EXPORT / LIEU D'EXPORTATION M		9 FREIGHT - PFBT		10 TOTAL VFD - TOTAL DE LA V.D. 346959	
11 RELEASE DATE - DATE DE LA MISE EN LIBERTÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE DE		13 PLACE OF EXPORT / PAYS D'EXPORTATION DE		14 FREIGHT / FREIGHT 2	
15 COUNTRY OF ORIGIN / PAYS D'ORIGINE DE		16 PLACE OF EXPORT / PAYS D'EXPORTATION M		17 COUNTRY OF ORIGIN / PAYS D'ORIGINE CAD		18 FREIGHT / FREIGHT 2	
19 RELEASE DATE - DATE DE LA MISE EN LIBERTÉ		20 COUNTRY OF ORIGIN / PAYS D'ORIGINE DE		21 PLACE OF EXPORT / PAYS D'EXPORTATION M		22 FREIGHT / FREIGHT 2	
23 RELEASE DATE - DATE DE LA MISE EN LIBERTÉ		24 COUNTRY OF ORIGIN / PAYS D'ORIGINE DE		25 PLACE OF EXPORT / PAYS D'EXPORTATION M		26 FREIGHT / FREIGHT 2	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8703240041		28 QUANTITY / QUANTITÉ 1.00		29 WEIGHT / POIDS NMB 13		30 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 31930.33	
31 VALUE FOR DUTY / VALEUR EN DOUANE 31930.33		32 CUSTOMS DUTY / DROITS DE DOUANE 1947.75		33 SPECIAL ADJUSTMENT / CORRICTION DE LMS 100.00		34 VALUE FOR TAX / VALEUR POUR TAUX 33978.08	
35 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		36 TAX RATE / TAUX T.A. 5.00		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 31,930.33		38 VALUE FOR TAX / VALEUR POUR TAUX 1698.90	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8703240040		28 QUANTITY / QUANTITÉ 1.00		29 WEIGHT / POIDS NMB 13		30 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 57853.60	
31 VALUE FOR DUTY / VALEUR EN DOUANE 57853.60		32 CUSTOMS DUTY / DROITS DE DOUANE 3529.07		33 SPECIAL ADJUSTMENT / CORRICTION DE LMS 1100.00		34 VALUE FOR TAX / VALEUR POUR TAUX 62482.67	
35 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		36 TAX RATE / TAUX T.A. 5.00		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 57,853.60		38 VALUE FOR TAX / VALEUR POUR TAUX 3124.13	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8703240040		28 QUANTITY / QUANTITÉ 1.00		29 WEIGHT / POIDS NMB 13		30 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 98187.96	
31 VALUE FOR DUTY / VALEUR EN DOUANE 98187.96		32 CUSTOMS DUTY / DROITS DE DOUANE 5989.47		33 SPECIAL ADJUSTMENT / CORRICTION DE LMS 2100.00		34 VALUE FOR TAX / VALEUR POUR TAUX 106277.43	
35 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		36 TAX RATE / TAUX T.A. 5.00		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 98,187.96		38 VALUE FOR TAX / VALEUR POUR TAUX 5313.87	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8703240040		28 QUANTITY / QUANTITÉ 1.00		29 WEIGHT / POIDS NMB 13		30 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 61358.80	
31 VALUE FOR DUTY / VALEUR EN DOUANE 61358.80		32 CUSTOMS DUTY / DROITS DE DOUANE 3742.89		33 SPECIAL ADJUSTMENT / CORRICTION DE LMS 3100.00		34 VALUE FOR TAX / VALEUR POUR TAUX 68201.69	
35 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		36 TAX RATE / TAUX T.A. 5.00		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 61,358.80		38 VALUE FOR TAX / VALEUR POUR TAUX 3410.08	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8703240040		28 QUANTITY / QUANTITÉ 1.00		29 WEIGHT / POIDS NMB 13		30 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 97628.31	
31 VALUE FOR DUTY / VALEUR EN DOUANE 97628.31		32 CUSTOMS DUTY / DROITS DE DOUANE 5955.33		33 SPECIAL ADJUSTMENT / CORRICTION DE LMS 4100.00		34 VALUE FOR TAX / VALEUR POUR TAUX 107683.00	
35 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		36 TAX RATE / TAUX T.A. 5.00		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR TAUX DE CHANGE 97,628.31		38 VALUE FOR TAX / VALEUR POUR TAUX 5384.18	
DECLARATION - DÉCLARATION I, F. D. Smith (513) 234-2345 OF THE Customs Brokers Ltd. DATE: Jan. 3, 20XX		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU BIEN 014-003509201		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-		47 COLTAM CODE / CODE DE BIEN 21,164.51	
48 EXCISE TAX / TAUX D'ACCISE 18,931.16		49 TOTAL 50,595.67		50		51	

Canada

Excise taxes and special levies

This example shows the format to be used when accounting for automobiles with various excise tax rates. When different excise tax rates apply, a new classification line must be completed for each line. In this example the special levy does not apply on line 1, only the \$100 for the air conditioner. A listing of vehicles, associated fuel-efficiency ratings and the formula for the calculation of the weighted fuel consumption (in a case where a specific brand is not listed) can be found either at the CRA or NRCan Web site at <http://www.cra-arc.gc.ca/E/pub/et/ets164/README.html> or <http://oe.nrcan.gc.ca/transportation/tools/fuelratings/fuel-consumption.cfm>; automobiles that have a weighted average fuel consumption rating of 13 or more litres per 100 kilometres will be subject to the excise tax at the following rates:

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

EXAMPLE 18

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (UNE FOIS COMPLÉTÉ)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. / N° 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer	
3 TYPE / N° DE BUREAU AB 497		4 OFFICE NO. / N° DE BUREAU 497		5 CBT REGISTRATION NO. / N° DE TPS 1		6 PAYMENT CODE / CODE DE PAIEMENT 1	
7 MODE / POINT DE DÉPART 1		8 POINT OF ORIGIN / POINT DE DÉPART 1		9 TOTAL WGT. - TOTAL DE LA VLD 3000			
10 CIB NO. / N° DE SOUS-ÉTIQUETTE 1		11 VENDOR NAME - NOM DU VENDEUR Bonn Exporting Company Ltd.		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE DE		13 PLACE OF ORIGIN / LIEU D'EXPORTATION DE	
14 SHEET NUMBER / N° DE FEUILLE 1		15 PERIOD / PÉRIODE M		16 CURRENCY CODE / DEVISE CAD		17 TIME LIMIT - DÉLAI 2	
18 FREIGHT - FRET		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MANLEVÉE		RESERVED FOR YOUR USE / RÉSERVÉ À VOUS (UNE LIGNE DE LAUDENCE)	
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION D8-Z Canadian Goods Abroad / Marchandises Canadiennes à l'étranger		23 WEIGHT / POIDS 100.000		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 98-01-0101	
25 CLASSIFICATION NO. / N° DE CLASSIFICATION 9005531000		26 TARIFF CODE / TARIF 100.000		27 QUANTITY / QUANTITÉ 100.000		28 NMB / NMB 13	
29 RATE OF DUTY / TAUX DE DROIT 5.00000		30 RATE OF GST / TAUX DE GST 5.00000		31 EXCESS TAX / TAUX D'ACCISE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 2,500.00	
33 VALUE FOR DUTY / VALEUR EN DOUANE 2500.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 125.00		35 SINA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE 525.00	
37 VALUE FOR TAX / VALEUR POUR TAXE 2500.00		38 GST / TPS 125.00		39 TOTAL / TOTAL 2625.00			
21 LINE / LIGNE 2		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
25 CLASSIFICATION NO. / N° DE CLASSIFICATION 9005531000		26 TARIFF CODE / TARIF 100.000		27 QUANTITY / QUANTITÉ 100.000		28 NMB / NMB 13	
29 RATE OF DUTY / TAUX DE DROIT 5.00000		30 RATE OF GST / TAUX DE GST 5.00000		31 EXCESS TAX / TAUX D'ACCISE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 500.00	
33 VALUE FOR DUTY / VALEUR EN DOUANE 500.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 25.00		35 SINA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE 525.00	
37 VALUE FOR TAX / VALEUR POUR TAXE 500.00		38 GST / TPS 25.00		39 TOTAL / TOTAL 525.00			
21 LINE / LIGNE 3		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
25 CLASSIFICATION NO. / N° DE CLASSIFICATION 9005531000		26 TARIFF CODE / TARIF 100.000		27 QUANTITY / QUANTITÉ 100.000		28 NMB / NMB 13	
29 RATE OF DUTY / TAUX DE DROIT 5.00000		30 RATE OF GST / TAUX DE GST 5.00000		31 EXCESS TAX / TAUX D'ACCISE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 500.00	
33 VALUE FOR DUTY / VALEUR EN DOUANE 500.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 25.00		35 SINA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE 525.00	
37 VALUE FOR TAX / VALEUR POUR TAXE 500.00		38 GST / TPS 25.00		39 TOTAL / TOTAL 525.00			
21 LINE / LIGNE 4		22 DESCRIPTION / DESCRIPTION		23 WEIGHT / POIDS		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
25 CLASSIFICATION NO. / N° DE CLASSIFICATION 9005531000		26 TARIFF CODE / TARIF 100.000		27 QUANTITY / QUANTITÉ 100.000		28 NMB / NMB 13	
29 RATE OF DUTY / TAUX DE DROIT 5.00000		30 RATE OF GST / TAUX DE GST 5.00000		31 EXCESS TAX / TAUX D'ACCISE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 500.00	
33 VALUE FOR DUTY / VALEUR EN DOUANE 500.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 25.00		35 SINA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE 525.00	
37 VALUE FOR TAX / VALEUR POUR TAXE 500.00		38 GST / TPS 25.00		39 TOTAL / TOTAL 525.00			
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 PLEASE PRINT NAME OF THE BROKER / AGENT OF Customs Brokers Ltd. I DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS Jan. 3, 20XX DATE SIGNATURE		43 DEPOSIT - DÉPÔT 25.00		44 WAREHOUSE NO. - N° D'ENTRÉE 44		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920	
46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 014-		47 TOTAL 51.25		48 GST / TPS 26.25		49 TOTAL 51.25	

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

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

EXAMPLE 19

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		Help Aide Restore - Restaurer	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
8 DIB NO. / N° DE SOUS-LIGNE 1		11 VENDOR NAME - NOM DU VENDEUR Bonn Exporting Company Ltd.		3 TYPE / OFFICE NO. / N° DE BUREAU AB 497	
10 DIB NO. / N° DE SOUS-LIGNE 1		13 COUNTRY OF ORIGIN / PAYS D'ORIGINE DE		6 CBT (REGISTRATION NO. / N° DE TPS) 1	
17 CLASSIFICATION NO. / N° DE CLASSEMENT 9006531000		18 NET WEIGHT / POIDS NET 100.000		7 INVOICE NO. / N° DE FACTURE 5.00000	
33 VALUE FOR DUTY / VALEUR EN DOUANE 2500.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 25.00		8 U.S. PORT OF ORIGIN / BUREAU DE SORTIE (LIGNE J) 3000	
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION D8-2-Y Canadian Goods Abroad (warranty) / Marchandises Canadiennes à l'étranger (garantie)		23 WEIGHT FROM / POIDS / HGM NMB 19	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 9006531000		28 NET WEIGHT / POIDS NET 100.000		29 RATE OF DUTY / TAUX T.A. 5.00000	
33 VALUE FOR DUTY / VALEUR EN DOUANE 2500.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 25.00		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 2,500.00	
21 LINE / LIGNE 2		22 DESCRIPTION / DESIGNATION Repairs/Réparations		23 WEIGHT FROM / POIDS / HGM NMB 19	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 9006531000		28 NET WEIGHT / POIDS NET 100.000		29 RATE OF DUTY / TAUX T.A. 5.00000	
33 VALUE FOR DUTY / VALEUR EN DOUANE 500.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 25.00		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 500.00	
21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION		23 WEIGHT FROM / POIDS / HGM	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 NET WEIGHT / POIDS NET		29 RATE OF DUTY / TAUX T.A.	
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE	
21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION		23 WEIGHT FROM / POIDS / HGM	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 NET WEIGHT / POIDS NET		29 RATE OF DUTY / TAUX T.A.	
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE	
DECLARATION - DECLARATION I, D. Smith (613) 234-2345 OF Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DATE: Jan. 3, 20XX SIGNATURE: <i>DS</i>		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° DE DÉPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-		47 COUNTRY OF ORIGIN / PAYS D'ORIGINE 25.00 48 INVOICE NO. / N° DE FACTURE 25.00	

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

This example shows the format to be used when goods are returned after being repaired under warranty in a country other than the United States, Mexico, Chile, Israel or another CIFTA beneficiary, or Costa Rica.

- (a) The first classification line is the good's Canadian value at time of export meaning the import value less the value of the repairs, additions, or work abroad. Duties including GST are relieved on this amount; and
- (b) The second classification line, with the same classification number, is the value of the repairs, equipment additions, or work done abroad. Duties including GST are payable on this amount. However, in this example, the goods are repaired under warranty and are not subject to GST. Indicate GST status code 66 in Field No. 35.

Total value for duty in Field No. 9 includes the value of the goods at the time of export, as well as the value of the repairs. The value for duty code in Field No. 31 will be "19" or "29," as appropriate, for the residual method of valuation.

EXAMPLE 20

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		Help Aide Restore - Restaurer	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
3 TYPE AB	4 OFFICE NO. / N° DE BUREAU 497	5 CBT REGISTRATION NO. / N° DE TPS 1	6 INVENT. / INVENT. / INVENT. / INVENT. 1	7 MODE / MODE / MODE / MODE 1	8 PORT OF ORIGIN / PORT D'ORIGINE 10000
9 DIB / N° DE SOUS-LIGNE 1	10 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161	11 NO. - N°	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10
15 BAREST BONDHELD DATE / DATE D'EXPIRATION D'UN BONDHELD M		16 CBT CODE / CODE CBT CAD	17 TIME LIMIT - DELA 100	18 FREIGHT - FRET 100	19 TOTAL VPD - TOTAL DE LA VPD 10000
20 RELEASE DATE - DATE DE LA MANLEVÉE					
21 LINE / LIGNE 22 DESCRIPTION / DESCRIPTION 23 WEIGHT FROM / POIDS / HGT 24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE 25 LINE NO. / N° DE LIGNE 26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
27 CLASSIFICATION NO. / N° DE CLASSEMENT 9006309000		28 TEMP CODE / TEMP CODE 9992	29 QUANTITY / QUANTITÉ 19	30 UNIT / UNITÉ 50	31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00
32 CUSTOMS DUTIES / DROITS DE DOUANE		33 BMA ASSESSMENT / COTATION DE LMS	34 EXCESS TAX / TAXE D'ACCISE	35 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	36 GST / TPS 500.00
27 CLASSIFICATION NO. / N° DE CLASSEMENT 9006309000		28 TEMP CODE / TEMP CODE 9992	29 QUANTITY / QUANTITÉ 19	30 UNIT / UNITÉ 50	31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00
32 CUSTOMS DUTIES / DROITS DE DOUANE		33 BMA ASSESSMENT / COTATION DE LMS	34 EXCESS TAX / TAXE D'ACCISE	35 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	36 GST / TPS 500.00
27 CLASSIFICATION NO. / N° DE CLASSEMENT 9006309000		28 TEMP CODE / TEMP CODE 9992	29 QUANTITY / QUANTITÉ 19	30 UNIT / UNITÉ 50	31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00
32 CUSTOMS DUTIES / DROITS DE DOUANE		33 BMA ASSESSMENT / COTATION DE LMS	34 EXCESS TAX / TAXE D'ACCISE	35 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	36 GST / TPS 500.00
27 CLASSIFICATION NO. / N° DE CLASSEMENT 9006309000		28 TEMP CODE / TEMP CODE 9992	29 QUANTITY / QUANTITÉ 19	30 UNIT / UNITÉ 50	31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00
32 CUSTOMS DUTIES / DROITS DE DOUANE		33 BMA ASSESSMENT / COTATION DE LMS	34 EXCESS TAX / TAXE D'ACCISE	35 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	36 GST / TPS 500.00
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DATE: Jan. 3, 20XX SIGNATURE: <i>[Signature]</i>		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-		47 CUSTOMS DUTIES / DROITS DE DOUANE 48 BMA ASSESSMENT / COTATION DE LMS 49 EXCESS TAX / TAXE D'ACCISE 50 GST / TPS 500.00 51 TOTAL 500.00	

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

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

EXAMPLE 21

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		Help Aide Restore - Restaurer	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
3 DIB / N° DE SOUS-LIGNE 1		11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		NO. - N°	
4 TYPE AB		5 OFFICE NO. / N° DE BUREAU 497		6 CBT REGISTRATION NO. / N° DE TPS 1	
7 CLASSIFICATION NO. / N° DE CLASSEMENT 9006309000		8 TNMF CODE / ENTRAÎNE 9992		9 QUANTITY / QUANTITÉ	
10 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		13 INTRA-ASSESSMENT / COTISATION DE LMS		14 EXCESS TAX / TAUX D'ACCISE	
15 VALUE FOR TAX / VALEUR POUR TAXE 66.00		16 RATE / TAUX T.A.		17 RATE OF GST / TAUX DE TPS 6.00	
18 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 10,000.00		19 FREIGHT - FRET 100		20 RELEASE DATE - DATE DE LA MANLEVÉE	
21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION		23 WEIGHT FROM / POIDS / HGM	
24 CLASSIFICATION NO. / N° DE CLASSEMENT		25 TNMF CODE / ENTRAÎNE		26 QUANTITY / QUANTITÉ	
27 VALUE FOR DUTY / VALEUR EN DOUANE		28 CUSTOMS DUTIES / DROITS DE DOUANE		29 INTRA-ASSESSMENT / COTISATION DE LMS	
30 VALUE FOR TAX / VALEUR POUR TAXE		31 EXCESS TAX / TAUX D'ACCISE		32 VALUE FOR TAX / VALEUR POUR TAXE	
33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE		34 RATE / TAUX T.A.		35 RATE OF GST / TAUX DE TPS	
36 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE		37 FREIGHT - FRET		38 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
39 DECLARATION - DECLARATION I, D. Smith (613) 234-2345 OF Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DATE: Jan. 3, 20XX SIGNATURE: <i>[Signature]</i>		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-		47 CUSTOMS DUTIES / DROITS DE DOUANE 48 INTRA-ASSESSMENT / COTISATION DE LMS 49 EXCESS TAX / TAUX D'ACCISE 50 GST / TPS 51 TOTAL 0.00	

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

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

EXAMPLE 22

		Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE			PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORSQU'IL EST COMPLETÉ)														
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5				NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643															
3 TYPE AB		4 OFFICE NO. - N° DE BUREAU 497		5 CBT REGISTRATION NO. - N° DE TPS UTX		6 INVENTORSHIP CODE - CODE DE PROPRIÉTÉ UTX		7 MODE OF ENTRY - MODE D'ENTRÉE 1		8 TOTAL VFD - TOTAL DE LA V.D. 10000											
9 DIB NO. - N° DE SOUS-LIGNE 1		10 VENDOR NAME - NOM DU VENDEUR NO. - N° XYZ Exporting Company Ltd. UTX 78161		11 PLACE OF EXPORTATION - LIEU D'EXPORTATION UTX		12 TARIFF TREATMENT - TRAITEMENT TARIFAIRE 10		13 U.S. PORT OF ORIGIN - PORT D'ORIGINE U.S. 5309		14 RELEASE DATE - DATE DE LA MANLEVÉE RESERVED FOR USE RÉSERVÉ À L'USAGE DE LA CADENCE											
15 DIRECT SHIPMENT DATE - DATE DE DÉPART DIRECT 1		16 CBT CODE - CODE DE TPS 1		17 CURRENCY - MONNAIE USD		18 TIME LIMIT - DÉLAI 1		19 FREIGHT - FRET M		20 VALUE FOR TAX - VALEUR POUR TAXE 100											
21 LINE - LIGNE DE-1-1		22 DESCRIPTION - DESCRIPTION 23 WEIGHT FROM POIDS - HGM 50		24 TRANSITATION - TRANSACTANT 25 LINE NO. - LIGNE NO. 76-1884		26 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE		27 CLASSIFICATION NO. - N° DE CLASSEMENT 9508100011		28 INTRINSIC VALUE - VALEUR INTRINSÈQUE 9993		29 QUANTITY - QUANTITÉ 1.000		30 U.S. VALUE - VALEUR U.S. NMB		31 RATE OF DUTY - TAUX DE DROIT 13		32 RATE OF DUTY - TAUX DE DROIT 5.0		33 VALUE FOR CURRENCY CONVERSION - VALEUR POUR CONVERSION MONÉTAIRE 8,695.00	
34 VALUE FOR DUTY - VALEUR EN DOUANE 10000.00		35 CUSTOMS DUTIES - DROITS DE DOUANE 0.00		36 INTRA-ASSESSMENT - COTISATION DE L'IMP. 0.00		37 EXCESS TAX - TAXE D'ACCISE		38 VALUE FOR TAX - VALEUR POUR TAXE		39 GST - TPS 100.00		40 TOTAL		41 TOTAL 100.00							

DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 PLEASE PRINT NAME - ÉCRIRE NOM EN LETRES OF Customs Brokers Ltd. 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. Jan. 3, 20XX DATE SIGNATURE				43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° DE DÉPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920 46 CARRIER CODE AT IMPORTATION - CODE DE TRANSPORT À L'IMPORTATION 014-				47 CUSTOMS DUTIES - DROITS DE DOUANE 48 INTRA-ASSESSMENT - COTISATION DE L'IMP. 49 EXCESS TAX - TAXE D'ACCISE 50 GST - TPS 100.00 51 TOTAL 100.00			
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B3-3 (04)

Partial remission (flat rate per month)

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

EXAMPLE 24

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLÉTÉ)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer	
10 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		11 VENDOR NAME - NOM DU VENDEUR / NO. - N° YXZ Exporting Company Ltd. UTX 78161		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		13 PLACE OF EXPORT / LIEU D'EXPORTATION 2	
14 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		15 PLACE OF EXPORT / LIEU D'EXPORTATION 2		16 EXPORT TREATMENT / TRAITEMENT TARIFAIRE 0901		17 FREIGHT - FRET 100	
18 TIME LIMIT - DÉLAI 1		19 FREIGHT - FRET 100		20 RELEASE DATE - DATE DE LA MANLEVÉE		9 TOTAL VFD - TOTAL DE LA VFD 25000	
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION D7-3-1 Duty Deferral/Report des droits		23 WEIGHT FROM / POIDS / KGM 40.000		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 87-016W0001	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 7307292000		28 TARIFF CODE / TARIFAIRE 40.000		29 QUANTITY / QUANTITÉ KGM 13		30 RATE OF DUTY / TAUX DE DROIT 4.50000	
31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 450.00		33 SIMA ASSESSMENT / COTISATION DE LMS 10450.00		34 EXCESS TAX / TAXE D'ACCISE 5.00	
35 VALUE FOR TAX / VALEUR POUR TAXE 10455.00		36 EXCESS TAX / TAXE D'ACCISE 5.00		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT 8,695.00		38 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT 522.50	
21 LINE / LIGNE 2		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT FROM / POIDS / KGM		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 7307292000		28 TARIFF CODE / TARIFAIRE 60.000		29 QUANTITY / QUANTITÉ KGM 13		30 RATE OF DUTY / TAUX DE DROIT 4.50000	
31 VALUE FOR DUTY / VALEUR EN DOUANE 15000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMS		34 EXCESS TAX / TAXE D'ACCISE 15000.00	
35 VALUE FOR TAX / VALEUR POUR TAXE 15000.00		36 EXCESS TAX / TAXE D'ACCISE		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT 750.00		38 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT	
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT FROM / POIDS / KGM		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIFAIRE		29 QUANTITY / QUANTITÉ		30 RATE OF DUTY / TAUX DE DROIT	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMS		34 EXCESS TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE		36 EXCESS TAX / TAXE D'ACCISE		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT		38 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT	
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT FROM / POIDS / KGM		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIFAIRE		29 QUANTITY / QUANTITÉ		30 RATE OF DUTY / TAUX DE DROIT	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMS		34 EXCESS TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE		36 EXCESS TAX / TAXE D'ACCISE		37 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT		38 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGEMENT	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Brokers Ltd. DECLARE THAT THE PARTICULARS OF THIS DOCUMENT IS TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLÈTS. Jan. 3, 20XX DATE SIGNATURE				43 DEPOSIT - DÉPÔT 450.00		44 WAREHOUSE NO. - N° D'ENTRÉE DÉPÔT	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 72F118717901				46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT POUR L'IMPORTATION		47 EXCESS TAX / TAXE D'ACCISE 1,272.50	
				48 EXCESS TAX / TAXE D'ACCISE 1,272.50		49 TOTAL 1,722.50	

Duty Deferral Program

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

EXAMPLE 25

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		Help Aide Restore - Restaurer	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
10 DIB NO. / N° DE SOUS-LIGNE 1		11 VENDOR NAME - NOM DU VENDEUR Paris Exporting Company Ltd. UTX 78161		NO. - N°	
3 TYPE AB		4 OFFICE NO. / N° DE BUREAU 497		5 CBT REGISTRATION NO. / N° DE TPS FR	
6 COUNTRY OF ORIGIN / PAYS D'ORIGINE FR		7 PLACE OF EXPORTATION / LIEU D'EXPORTATION FR		8 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 2	
9 DATES OF PERIODIC DUTY / DATE PERIODE D'IMPOT M		11 CBT CODE / CODE DEVISE CAD		13 TIME LIMIT - DELA 	
19 FREIGHT - FRET 		20 RELEASE DATE - DATE DE LA MANLEVÉE 		3 TOTAL VPD - TOTAL DE LA V.D. 10000	
RESERVED FOR YOUR USE / RÉSERVÉ À L'USAGE DE LA CLIENTÈLE					
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION D8-2-18 Spirits / Eau de vie		23 WEIGHT FROM POIDS / HGM 	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 2208300040		25 NET WT. / PDS NET 1000.000		26 UNIT / UNITE LPA 13	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 CUSTOMS DUTIES / DROITS DE DOUANE 		29 BMA ASSESSMENT / COTISATION DE LMB 	
30 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		31 EXCISE TAX / TAXE D'ACCISE 		32 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	
33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 		34 RATE OF TAX / TAUX T.A. 5.00		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 10,000.00	
36 SPECIAL AUTHORITY / AUTORISATION SPECIALE 83-2525					
21 LINE / LIGNE 		22 DESCRIPTION / DESIGNATION 		23 WEIGHT FROM POIDS / HGM 	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 		25 NET WT. / PDS NET 		26 UNIT / UNITE 	
27 VALUE FOR DUTY / VALEUR EN DOUANE 		28 CUSTOMS DUTIES / DROITS DE DOUANE 		29 BMA ASSESSMENT / COTISATION DE LMB 	
30 VALUE FOR TAX / VALEUR POUR TAXE 		31 EXCISE TAX / TAXE D'ACCISE 		32 VALUE FOR TAX / VALEUR POUR TAXE 500.00	
33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 		34 RATE OF TAX / TAUX T.A. 		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 	
36 SPECIAL AUTHORITY / AUTORISATION SPECIALE 					
21 LINE / LIGNE 		22 DESCRIPTION / DESIGNATION 		23 WEIGHT FROM POIDS / HGM 	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 		25 NET WT. / PDS NET 		26 UNIT / UNITE 	
27 VALUE FOR DUTY / VALEUR EN DOUANE 		28 CUSTOMS DUTIES / DROITS DE DOUANE 		29 BMA ASSESSMENT / COTISATION DE LMB 	
30 VALUE FOR TAX / VALEUR POUR TAXE 		31 EXCISE TAX / TAXE D'ACCISE 		32 VALUE FOR TAX / VALEUR POUR TAXE 11,696.00	
33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 		34 RATE OF TAX / TAUX T.A. 		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 	
36 SPECIAL AUTHORITY / AUTORISATION SPECIALE 					
21 LINE / LIGNE 		22 DESCRIPTION / DESIGNATION 		23 WEIGHT FROM POIDS / HGM 	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 		25 NET WT. / PDS NET 		26 UNIT / UNITE 	
27 VALUE FOR DUTY / VALEUR EN DOUANE 		28 CUSTOMS DUTIES / DROITS DE DOUANE 		29 BMA ASSESSMENT / COTISATION DE LMB 	
30 VALUE FOR TAX / VALEUR POUR TAXE 		31 EXCISE TAX / TAXE D'ACCISE 		32 VALUE FOR TAX / VALEUR POUR TAXE 10000.00	
33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 		34 RATE OF TAX / TAUX T.A. 		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 	
36 SPECIAL AUTHORITY / AUTORISATION SPECIALE 					
21 LINE / LIGNE 		22 DESCRIPTION / DESIGNATION 		23 WEIGHT FROM POIDS / HGM 	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 		25 NET WT. / PDS NET 		26 UNIT / UNITE 	
27 VALUE FOR DUTY / VALEUR EN DOUANE 		28 CUSTOMS DUTIES / DROITS DE DOUANE 		29 BMA ASSESSMENT / COTISATION DE LMB 	
30 VALUE FOR TAX / VALEUR POUR TAXE 		31 EXCISE TAX / TAXE D'ACCISE 		32 VALUE FOR TAX / VALEUR POUR TAXE 500.00	
33 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 		34 RATE OF TAX / TAUX T.A. 		35 VALUE FOR CURRENCY CONVERSION / VALEUR POUR CHANGE 	
36 SPECIAL AUTHORITY / AUTORISATION SPECIALE 					
DECLARATION - DECLARATION I, D. Smith (613) 234-2345 OF Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DATE: Jan. 3, 20XX SIGNATURE: <i>DS</i>		43 DEPOSIT - DÉPÔT 		47 COTING DUTIES / DROITS DE DÉPÔT 0.00	
		44 WAREHOUSE NO. - N° DE DÉPÔT 		48 BMA ASSESSMENT / COTISATION DE LMB 	
		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		49 EXCISE TAX / TAXE D'ACCISE 500.00	
		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-		50 TOTAL 500.00	

Imported Spirits for Blending Remission Order

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

EXAMPLE 26

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLETÉ)		
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Harvest Contractors Ltd. Company Limited 123 Main Street Houston, Texas		2 NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643				<input type="button" value="Help"/> <input type="button" value="Aide"/> <input type="button" value="Restore - Restaurer"/>
4 TYPE AB	5 OFFICE NO. / N° DE BUREAU 495	6 COST REGISTRATION NO. / N° DE TPS	7 PAYMENT CODE / CODE DE PAIEMENT	8 RATE OF DUTY / TAUX DE DROIT	9 POINT OF ENTRY / BUREAU DE DROIT	10 TOTAL VFD - TOTAL DE LA V.D.		
11 VENDOR NAME - NOM DU VENDEUR XYZ Harvest Contractors Ltd. UTX 78320	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	13 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX	14 DUTY TREATMENT / TRAITEMENT TARIFAIRE 10	15 USE OF DUTY / BUREAU DE DROIT 0901	16 TIME LIMIT - DÉLAI 3 M	17 FREIGHT - FRET 100	RELEASED FOR / LIBÉRÉ DE LA MANLEVÉE	
18 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	19 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	20 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	21 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	22 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	23 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	24 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	25 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
26 LINE / LIGNE 1	27 DESCRIPTION / DESCRIPTION D8-1-1	28 WEIGHT / FROM / POIDS / KG	29 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	30 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	31 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	32 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	33 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
34 CLASSIFICATION NO. / N° DE CLASSIFICATION 8433510010	35 TARIFF CODE / TARIFAIRE 9993	36 QUANTITY / QUANTITÉ 1.000	37 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	38 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	39 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	40 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	41 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
42 VALUE FOR DUTY / VALEUR EN DOUANE 150000.00	43 CUSTOMS DUTIES / DROITS DE DOUANE	44 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	45 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	46 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	47 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	48 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	49 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
50 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	51 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	52 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	53 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	54 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	55 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	56 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	57 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
58 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	59 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	60 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	61 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	62 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	63 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	64 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	65 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
66 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	67 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	68 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	69 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	70 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	71 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	72 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	73 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
74 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	75 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	76 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	77 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	78 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	79 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	80 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	81 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
82 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	83 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	84 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	85 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	86 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	87 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	88 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	89 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
90 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	91 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	92 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	93 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	94 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	95 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	96 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	97 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
98 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	99 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	100 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	101 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	102 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	103 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	104 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	105 (SEE INSTRUCTIONS) / (VOIR LES INSTRUCTIONS)	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Date: Jan. 3, 20XX		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE 72F118717901		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 72F118717901		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION		
833 (04)		80 GST / TPS 375.00		81 TOTAL 375.00		Canada		

Partial remission of GST (1/60)

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

EXAMPLE 27

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLETÉ)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		2 TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001 00000589180643		Help Aide Restore - Restaurer	
10 DIB NO. / N° DE SOUS-LIGNE 1		11 VENDOR NAME - NOM DU VENDEUR / NO. - N° Venice Exporting Company Ltd.		3 TYPE / OFFICE NO. / N° DE BUREAU AB 497	
12 COUNTRY OF ORIGIN / PAYS D'ORIGINE IT		13 PLACE OF EXPORT / LIEU D'EXPORTATION IT		14 SHIPP. TREATMENT / TRAITEMENT TARIFAIRE 2	
15 BAREST. INVOICE DATE / DATE PERIODIQUE D'INVOICE 1		16 CIRC. CODE / CODE DEVISE 1 USD		17 TIME LIMIT - DÉLAI / 18 FREIGHT - FRET 1	
19 RELEASE DATE - DATE DE LAMANLEVÉE 20		31 WEIGHT FROM / POIDS / FROM 50		32 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBER - NUMERO 50	
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION Lightening equipments for bicycles / Appareils d'éclairage pour bicyclettes		23 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8512100000		28 INTR. CODE / CODE ENTRÉE 10000.000		29 QUANTITY / QUANTITE NMB 13	
33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 550.00		35 BMA ASSESSMENT / COTISATION DE LMB 5.00000	
36 EXCISE TAX / TAXE D'ACCISE 5.00		37 VALUE FOR TAX / VALEUR POUR TAXE 10550.00		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8,695.00	
21 LINE / LIGNE 2		22 DESCRIPTION / DESIGNATION Packing for bicycles / Emballage pour bicyclettes		23 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 7310109090		28 INTR. CODE / CODE ENTRÉE 1.000		29 QUANTITY / QUANTITE NMB 13	
33 VALUE FOR DUTY / VALEUR EN DOUANE 1000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 50.00		35 BMA ASSESSMENT / COTISATION DE LMB 5.00000	
36 EXCISE TAX / TAXE D'ACCISE 5.00		37 VALUE FOR TAX / VALEUR POUR TAXE 1050.00		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 869.00	
21 LINE / LIGNE 3		22 DESCRIPTION / DESIGNATION Packing for bicycles / Emballage pour bicyclettes		23 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 7310109090		28 INTR. CODE / CODE ENTRÉE 1.000		29 QUANTITY / QUANTITE NMB 13	
33 VALUE FOR DUTY / VALEUR EN DOUANE 1000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 50.00		35 BMA ASSESSMENT / COTISATION DE LMB 5.00000	
36 EXCISE TAX / TAXE D'ACCISE 5.00		37 VALUE FOR TAX / VALEUR POUR TAXE 1050.00		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 869.00	
21 LINE / LIGNE 4		22 DESCRIPTION / DESIGNATION Packing for bicycles / Emballage pour bicyclettes		23 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 7310109090		28 INTR. CODE / CODE ENTRÉE 1.000		29 QUANTITY / QUANTITE NMB 13	
33 VALUE FOR DUTY / VALEUR EN DOUANE 1000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 50.00		35 BMA ASSESSMENT / COTISATION DE LMB 5.00000	
36 EXCISE TAX / TAXE D'ACCISE 5.00		37 VALUE FOR TAX / VALEUR POUR TAXE 1050.00		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 869.00	
43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° DE DÉPÔT 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-003509201 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 014-		47 CARRIER CODES / CODES DE TRANSPORT 600.00		48 BMA ASSESSMENT / COTISATION DE LMB 580.00	
49 GST / TPS 50		51 TOTAL 1,180.00		Canada	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 MAKE PRINT NAME - ÉCRIRE NOM EN LETRES OF Customs Brokers Ltd. AS BROKER / AGENT / BROKER / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX DATE SIGNATURE					

Packing (duty and goods and services tax)

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

EXAMPLE 28

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		PROTECTED NAME COMPLETED / PROTÉGÉ (UNE FOIS REMPLI)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. / N° 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 00000589180643	
8 TYPE / N° DE BUREAU C 497		9 OFFICE / INSTITUTION NO. / N° DE BUREAU CA UTX		10 PART OF TRANS. / PARTIE DE LA V.D. 1 10000	
11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE CA		13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	
14 WEIGHT / POIDS 1.0		15 UNIT / UNITÉ 5309		16 FREIGHT - FRET 100	
17 CURRENCY CODE / CODE MONNAIE CAD		18 TIME/LIMIT - DELAI		19 FREIGHT - FRET	
20 RELEASE DATE - DATE DE LA MARCHEVÉE					
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION Canadian goods returned / Marchandises canadiennes retournées		23 WEIGHT / POIDS / KGM 50	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 9913000997		25 QUANTITY / QUANTITÉ 10000.000		26 DUTY CODE / CODE DES DROITS NMB 29	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 DUTY / DROITS 0.00		29 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
30 EXCISE TAX / TAXE D'ACCISE		31 VALUE FOR TAX / VALEUR POUR TAXE		32 GST / TPS	
33 TRANSFORMATION NO. / N° DE CLASSEMENT		34 QUANTITY / QUANTITÉ		35 DUTY CODE / CODE DES DROITS	
36 VALUE FOR DUTY / VALEUR EN DOUANE		37 DUTY / DROITS		38 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
39 EXCISE TAX / TAXE D'ACCISE		40 VALUE FOR TAX / VALEUR POUR TAXE		41 GST / TPS	
42 TRANSFORMATION NO. / N° DE CLASSEMENT		43 QUANTITY / QUANTITÉ		44 DUTY CODE / CODE DES DROITS	
45 VALUE FOR DUTY / VALEUR EN DOUANE		46 DUTY / DROITS		47 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
48 EXCISE TAX / TAXE D'ACCISE		49 VALUE FOR TAX / VALEUR POUR TAXE		50 GST / TPS	
51 TRANSFORMATION NO. / N° DE CLASSEMENT		52 QUANTITY / QUANTITÉ		53 DUTY CODE / CODE DES DROITS	
54 VALUE FOR DUTY / VALEUR EN DOUANE		55 DUTY / DROITS		56 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
57 EXCISE TAX / TAXE D'ACCISE		58 VALUE FOR TAX / VALEUR POUR TAXE		59 GST / TPS	
60 TRANSFORMATION NO. / N° DE CLASSEMENT		61 QUANTITY / QUANTITÉ		62 DUTY CODE / CODE DES DROITS	
63 VALUE FOR DUTY / VALEUR EN DOUANE		64 DUTY / DROITS		65 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
66 EXCISE TAX / TAXE D'ACCISE		67 VALUE FOR TAX / VALEUR POUR TAXE		68 GST / TPS	
69 TRANSFORMATION NO. / N° DE CLASSEMENT		70 QUANTITY / QUANTITÉ		71 DUTY CODE / CODE DES DROITS	
72 VALUE FOR DUTY / VALEUR EN DOUANE		73 DUTY / DROITS		74 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
75 EXCISE TAX / TAXE D'ACCISE		76 VALUE FOR TAX / VALEUR POUR TAXE		77 GST / TPS	
78 TRANSFORMATION NO. / N° DE CLASSEMENT		79 QUANTITY / QUANTITÉ		80 DUTY CODE / CODE DES DROITS	
81 VALUE FOR DUTY / VALEUR EN DOUANE		82 DUTY / DROITS		83 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
84 EXCISE TAX / TAXE D'ACCISE		85 VALUE FOR TAX / VALEUR POUR TAXE		86 GST / TPS	
87 TRANSFORMATION NO. / N° DE CLASSEMENT		88 QUANTITY / QUANTITÉ		89 DUTY CODE / CODE DES DROITS	
90 VALUE FOR DUTY / VALEUR EN DOUANE		91 DUTY / DROITS		92 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
93 EXCISE TAX / TAXE D'ACCISE		94 VALUE FOR TAX / VALEUR POUR TAXE		95 GST / TPS	
96 TRANSFORMATION NO. / N° DE CLASSEMENT		97 QUANTITY / QUANTITÉ		98 DUTY CODE / CODE DES DROITS	
99 VALUE FOR DUTY / VALEUR EN DOUANE		100 DUTY / DROITS		101 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
102 EXCISE TAX / TAXE D'ACCISE		103 VALUE FOR TAX / VALEUR POUR TAXE		104 GST / TPS	
105 TRANSFORMATION NO. / N° DE CLASSEMENT		106 QUANTITY / QUANTITÉ		107 DUTY CODE / CODE DES DROITS	
108 VALUE FOR DUTY / VALEUR EN DOUANE		109 DUTY / DROITS		110 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
111 EXCISE TAX / TAXE D'ACCISE		112 VALUE FOR TAX / VALEUR POUR TAXE		113 GST / TPS	
114 TRANSFORMATION NO. / N° DE CLASSEMENT		115 QUANTITY / QUANTITÉ		116 DUTY CODE / CODE DES DROITS	
117 VALUE FOR DUTY / VALEUR EN DOUANE		118 DUTY / DROITS		119 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
120 EXCISE TAX / TAXE D'ACCISE		121 VALUE FOR TAX / VALEUR POUR TAXE		122 GST / TPS	
123 TRANSFORMATION NO. / N° DE CLASSEMENT		124 QUANTITY / QUANTITÉ		125 DUTY CODE / CODE DES DROITS	
126 VALUE FOR DUTY / VALEUR EN DOUANE		127 DUTY / DROITS		128 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
129 EXCISE TAX / TAXE D'ACCISE		130 VALUE FOR TAX / VALEUR POUR TAXE		131 GST / TPS	
132 TRANSFORMATION NO. / N° DE CLASSEMENT		133 QUANTITY / QUANTITÉ		134 DUTY CODE / CODE DES DROITS	
135 VALUE FOR DUTY / VALEUR EN DOUANE		136 DUTY / DROITS		137 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
138 EXCISE TAX / TAXE D'ACCISE		139 VALUE FOR TAX / VALEUR POUR TAXE		140 GST / TPS	
141 TRANSFORMATION NO. / N° DE CLASSEMENT		142 QUANTITY / QUANTITÉ		143 DUTY CODE / CODE DES DROITS	
144 VALUE FOR DUTY / VALEUR EN DOUANE		145 DUTY / DROITS		146 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
147 EXCISE TAX / TAXE D'ACCISE		148 VALUE FOR TAX / VALEUR POUR TAXE		149 GST / TPS	
150 TRANSFORMATION NO. / N° DE CLASSEMENT		151 QUANTITY / QUANTITÉ		152 DUTY CODE / CODE DES DROITS	
153 VALUE FOR DUTY / VALEUR EN DOUANE		154 DUTY / DROITS		155 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
156 EXCISE TAX / TAXE D'ACCISE		157 VALUE FOR TAX / VALEUR POUR TAXE		158 GST / TPS	
159 TRANSFORMATION NO. / N° DE CLASSEMENT		160 QUANTITY / QUANTITÉ		161 DUTY CODE / CODE DES DROITS	
162 VALUE FOR DUTY / VALEUR EN DOUANE		163 DUTY / DROITS		164 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
165 EXCISE TAX / TAXE D'ACCISE		166 VALUE FOR TAX / VALEUR POUR TAXE		167 GST / TPS	
168 TRANSFORMATION NO. / N° DE CLASSEMENT		169 QUANTITY / QUANTITÉ		170 DUTY CODE / CODE DES DROITS	
171 VALUE FOR DUTY / VALEUR EN DOUANE		172 DUTY / DROITS		173 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
174 EXCISE TAX / TAXE D'ACCISE		175 VALUE FOR TAX / VALEUR POUR TAXE		176 GST / TPS	
177 TRANSFORMATION NO. / N° DE CLASSEMENT		178 QUANTITY / QUANTITÉ		179 DUTY CODE / CODE DES DROITS	
180 VALUE FOR DUTY / VALEUR EN DOUANE		181 DUTY / DROITS		182 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
183 EXCISE TAX / TAXE D'ACCISE		184 VALUE FOR TAX / VALEUR POUR TAXE		185 GST / TPS	
186 TRANSFORMATION NO. / N° DE CLASSEMENT		187 QUANTITY / QUANTITÉ		188 DUTY CODE / CODE DES DROITS	
189 VALUE FOR DUTY / VALEUR EN DOUANE		190 DUTY / DROITS		191 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
192 EXCISE TAX / TAXE D'ACCISE		193 VALUE FOR TAX / VALEUR POUR TAXE		194 GST / TPS	
195 TRANSFORMATION NO. / N° DE CLASSEMENT		196 QUANTITY / QUANTITÉ		197 DUTY CODE / CODE DES DROITS	
198 VALUE FOR DUTY / VALEUR EN DOUANE		199 DUTY / DROITS		200 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
199 EXCISE TAX / TAXE D'ACCISE		200 VALUE FOR TAX / VALEUR POUR TAXE		201 GST / TPS	
202 TRANSFORMATION NO. / N° DE CLASSEMENT		203 QUANTITY / QUANTITÉ		204 DUTY CODE / CODE DES DROITS	
205 VALUE FOR DUTY / VALEUR EN DOUANE		206 DUTY / DROITS		207 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
208 EXCISE TAX / TAXE D'ACCISE		209 VALUE FOR TAX / VALEUR POUR TAXE		210 GST / TPS	
211 TRANSFORMATION NO. / N° DE CLASSEMENT		212 QUANTITY / QUANTITÉ		213 DUTY CODE / CODE DES DROITS	
214 VALUE FOR DUTY / VALEUR EN DOUANE		215 DUTY / DROITS		216 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
217 EXCISE TAX / TAXE D'ACCISE		218 VALUE FOR TAX / VALEUR POUR TAXE		219 GST / TPS	
220 TRANSFORMATION NO. / N° DE CLASSEMENT		221 QUANTITY / QUANTITÉ		222 DUTY CODE / CODE DES DROITS	
223 VALUE FOR DUTY / VALEUR EN DOUANE		224 DUTY / DROITS		225 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
226 EXCISE TAX / TAXE D'ACCISE		227 VALUE FOR TAX / VALEUR POUR TAXE		228 GST / TPS	
229 TRANSFORMATION NO. / N° DE CLASSEMENT		230 QUANTITY / QUANTITÉ		231 DUTY CODE / CODE DES DROITS	
232 VALUE FOR DUTY / VALEUR EN DOUANE		233 DUTY / DROITS		234 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
235 EXCISE TAX / TAXE D'ACCISE		236 VALUE FOR TAX / VALEUR POUR TAXE		237 GST / TPS	
238 TRANSFORMATION NO. / N° DE CLASSEMENT		239 QUANTITY / QUANTITÉ		240 DUTY CODE / CODE DES DROITS	
241 VALUE FOR DUTY / VALEUR EN DOUANE		242 DUTY / DROITS		243 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
244 EXCISE TAX / TAXE D'ACCISE		245 VALUE FOR TAX / VALEUR POUR TAXE		246 GST / TPS	
247 TRANSFORMATION NO. / N° DE CLASSEMENT		248 QUANTITY / QUANTITÉ		249 DUTY CODE / CODE DES DROITS	
250 VALUE FOR DUTY / VALEUR EN DOUANE		251 DUTY / DROITS		252 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
253 EXCISE TAX / TAXE D'ACCISE		254 VALUE FOR TAX / VALEUR POUR TAXE		255 GST / TPS	
256 TRANSFORMATION NO. / N° DE CLASSEMENT		257 QUANTITY / QUANTITÉ		258 DUTY CODE / CODE DES DROITS	
259 VALUE FOR DUTY / VALEUR EN DOUANE		260 DUTY / DROITS		261 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
262 EXCISE TAX / TAXE D'ACCISE		263 VALUE FOR TAX / VALEUR POUR TAXE		264 GST / TPS	
265 TRANSFORMATION NO. / N° DE CLASSEMENT		266 QUANTITY / QUANTITÉ		267 DUTY CODE / CODE DES DROITS	
268 VALUE FOR DUTY / VALEUR EN DOUANE		269 DUTY / DROITS		270 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
271 EXCISE TAX / TAXE D'ACCISE		272 VALUE FOR TAX / VALEUR POUR TAXE		273 GST / TPS	
274 TRANSFORMATION NO. / N° DE CLASSEMENT		275 QUANTITY / QUANTITÉ		276 DUTY CODE / CODE DES DROITS	
277 VALUE FOR DUTY / VALEUR EN DOUANE		278 DUTY / DROITS		279 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
280 EXCISE TAX / TAXE D'ACCISE		281 VALUE FOR TAX / VALEUR POUR TAXE		282 GST / TPS	
283 TRANSFORMATION NO. / N° DE CLASSEMENT		284 QUANTITY / QUANTITÉ		285 DUTY CODE / CODE DES DROITS	
286 VALUE FOR DUTY / VALEUR EN DOUANE		287 DUTY / DROITS		288 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
289 EXCISE TAX / TAXE D'ACCISE		290 VALUE FOR TAX / VALEUR POUR TAXE		291 GST / TPS	
292 TRANSFORMATION NO. / N° DE CLASSEMENT		293 QUANTITY / QUANTITÉ		294 DUTY CODE / CODE DES DROITS	
295 VALUE FOR DUTY / VALEUR EN DOUANE		296 DUTY / DROITS		297 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
298 EXCISE TAX / TAXE D'ACCISE		299 VALUE FOR TAX / VALEUR POUR TAXE		300 GST / TPS	
301 TRANSFORMATION NO. / N° DE CLASSEMENT		302 QUANTITY / QUANTITÉ		303 DUTY CODE / CODE DES DROITS	
304 VALUE FOR DUTY / VALEUR EN DOUANE		305 DUTY / DROITS		306 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
307 EXCISE TAX / TAXE D'ACCISE		308 VALUE FOR TAX / VALEUR POUR TAXE		309 GST / TPS	
310 TRANSFORMATION NO. / N° DE CLASSEMENT		311 QUANTITY / QUANTITÉ		312 DUTY CODE / CODE DES DROITS	
313 VALUE FOR DUTY / VALEUR EN DOUANE		314 DUTY / DROITS		315 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
316 EXCISE TAX / TAXE D'ACCISE		317 VALUE FOR TAX / VALEUR POUR TAXE		318 GST / TPS	
319 TRANSFORMATION NO. / N° DE CLASSEMENT		320 QUANTITY / QUANTITÉ		321 DUTY CODE / CODE DES DROITS	
322 VALUE FOR DUTY / VALEUR EN DOUANE		323 DUTY / DROITS		324 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
325 EXCISE TAX / TAXE D'ACCISE		326 VALUE FOR TAX / VALEUR POUR TAXE		327 GST / TPS	
328 TRANSFORMATION NO. / N° DE CLASSEMENT		329 QUANTITY / QUANTITÉ		330 DUTY CODE / CODE DES DROITS	
331 VALUE FOR DUTY / VALEUR EN DOUANE		332 DUTY / DROITS		333 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
334 EXCISE TAX / TAXE D'ACCISE		335 VALUE FOR TAX / VALEUR POUR TAXE		336 GST / TPS	
337 TRANSFORMATION NO. / N° DE CLASSEMENT		338 QUANTITY / QUANTITÉ		339 DUTY CODE / CODE DES DROITS	
340 VALUE FOR DUTY / VALEUR EN DOUANE		341 DUTY / DROITS		342 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
343 EXCISE TAX / TAXE D'ACCISE		344 VALUE FOR TAX / VALEUR POUR TAXE		345 GST / TPS	
346 TRANSFORMATION NO. / N° DE CLASSEMENT		347 QUANTITY / QUANTITÉ		348 DUTY CODE / CODE DES DROITS	
349 VALUE FOR DUTY / VALEUR EN DOUANE		350 DUTY / DROITS		351 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
352 EXCISE TAX / TAXE D'ACCISE		353 VALUE FOR TAX / VALEUR POUR TAXE		354 GST / TPS	
355 TRANSFORMATION NO. / N° DE CLASSEMENT		356 QUANTITY / QUANTITÉ		357 DUTY CODE / CODE DES DROITS	
358 VALUE FOR DUTY / VALEUR EN DOUANE		359 DUTY / DROITS		360 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
361 EXCISE TAX / TAXE D'ACCISE		362 VALUE FOR TAX / VALEUR POUR TAXE		363 GST / TPS	
364 TRANSFORMATION NO. / N° DE CLASSEMENT		365 QUANTITY / QUANTITÉ		366 DUTY CODE / CODE DES DROITS	
367 VALUE FOR DUTY / VALEUR EN DOUANE		368 DUTY / DROITS		369 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
370 EXCISE TAX / TAXE D'ACCISE		371 VALUE FOR TAX / VALEUR POUR TAXE		372 GST / TPS	
373 TRANSFORMATION NO. / N° DE CLASSEMENT		374 QUANTITY / QUANTITÉ		375 DUTY CODE / CODE DES DROITS	
376 VALUE FOR DUTY / VALEUR EN DOUANE		377 DUTY / DROITS		378 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
379 EXCISE TAX / TAXE D'ACCISE		380 VALUE FOR TAX / VALEUR POUR TAXE		381 GST / TPS	
382 TRANSFORMATION NO. / N° DE CLASSEMENT		383 QUANTITY / QUANTITÉ		384 DUTY CODE / CODE DES DROITS	
385 VALUE FOR DUTY / VALEUR EN DOUANE		386 DUTY / DROITS		387 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
388 EXCISE TAX / TAXE D'ACCISE		389 VALUE FOR TAX / VALEUR POUR TAXE		390 GST / TPS	
391 TRANSFORMATION NO. / N° DE CLASSEMENT		392 QUANTITY / QUANTITÉ		393 DUTY CODE / CODE DES DROITS	
394 VALUE FOR DUTY / VALEUR EN DOUANE		395 DUTY / DROITS		396 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
397 EXCISE TAX / TAXE D'ACCISE		398 VALUE FOR TAX / VALEUR POUR TAXE		399 GST / TPS	
400 TRANSFORMATION NO. / N° DE CLASSEMENT		401 QUANTITY / QUANTITÉ		402 DUTY CODE / CODE DES DROITS	
403 VALUE FOR DUTY / VALEUR EN DOUANE		404 DUTY / DROITS		405 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
406 EXCISE TAX / TAXE D'ACCISE		407 VALUE FOR TAX / VALEUR POUR TAXE		408 GST / TPS	
409 TRANSFORMATION NO. / N° DE CLASSEMENT		410 QUANTITY / QUANTITÉ		411 DUTY CODE / CODE DES DROITS	
412 VALUE FOR DUTY / VALEUR EN DOUANE		413 DUTY / DROITS		414 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
415 EXCISE TAX / TAXE D'ACCISE		416 VALUE FOR TAX / VALEUR POUR TAXE		417 GST / TPS	
418 TRANSFORMATION NO. / N° DE CLASSEMENT		419 QUANTITY / QUANTITÉ		420 DUTY CODE / CODE DES DROITS	
421 VALUE FOR DUTY / VALEUR EN DOUANE		422 DUTY / DROITS		423 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
424 EXCISE TAX / TAXE D'ACCISE		425 VALUE FOR TAX / VALEUR POUR TAXE		426 GST / TPS	
427 TRANSFORMATION NO. / N° DE CLASSEMENT		428 QUANTITY / QUANTITÉ		429 DUTY CODE / CODE DES DROITS	
430 VALUE FOR DUTY / VALEUR EN DOUANE		431 DUTY / DROITS		432 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
433 EXCISE TAX / TAXE D'ACCISE		434 VALUE FOR TAX / VALEUR POUR TAXE		435 GST / TPS	
436 TRANSFORMATION NO. / N° DE CLASSEMENT		437 QUANTITY / QUANTITÉ		438 DUTY CODE / CODE DES DROITS	
439 VALUE FOR DUTY / VALEUR EN DOUANE		440 DUTY / DROITS		441 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
442 EXCISE TAX / TAXE D'ACCISE		443 VALUE FOR TAX / VALEUR POUR TAXE		444 GST / TPS	
445 TRANSFORMATION NO. / N° DE CLASSEMENT		446 QUANTITY / QUANTITÉ		447 DUTY CODE / CODE DES DROITS	
448 VALUE FOR DUTY / VALEUR EN DOUANE		449 DUTY / DROITS		450 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
451 EXCISE TAX / TAXE D'ACCISE		452 VALUE FOR TAX / VALEUR POUR TAXE		453 GST / TPS	
454 TRANSFORMATION NO. / N° DE CLASSEMENT		455 QUANTITY / QUANTITÉ		456 DUTY CODE / CODE DES DROITS	
457 VALUE FOR DUTY / VALEUR EN DOUANE		458 DUTY / DROITS		459 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
460 EXCISE TAX / TAXE D'ACCISE		461 VALUE FOR TAX / VALEUR POUR TAXE		462 GST / TPS	
463 TRANSFORMATION NO. / N° DE CLASSEMENT		464 QUANTITY / QUANTITÉ		465 DUTY CODE / CODE DES DROITS	
466 VALUE FOR DUTY / VALEUR EN DOUANE		467 DUTY / DROITS		468 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
469 EXCISE TAX / TAXE D'ACCISE		470 VALUE FOR TAX / VALEUR POUR TAXE		471 GST / TPS	
472 TRANSFORMATION NO. / N° DE CLASSEMENT		473 QUANTITY / QUANTITÉ		474 DUTY CODE / CODE DES DROITS	
475 VALUE FOR DUTY / VALEUR EN DOUANE		476 DUTY / DROITS		477 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
478 EXCISE TAX / TAXE D'ACCISE		479 VALUE FOR TAX / VALEUR POUR TAXE		480 GST / TPS	
481 TRANSFORMATION NO. / N° DE CLASSEMENT		482 QUANTITY / QUANTITÉ		483 DUTY CODE / CODE DES DROITS	
484 VALUE FOR DUTY / VALEUR EN DOUANE		485 DUTY / DROITS		486 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
487 EXCISE TAX / TAXE D'ACCISE		488 VALUE FOR TAX / VALEUR POUR TAXE		489 GST / TPS	
490 TRANSFORMATION NO. / N° DE CLASSEMENT		491 QUANTITY / QUANTITÉ		492 DUTY CODE / CODE DES DROITS	
493 VALUE FOR DUTY / VALEUR EN DOUANE		494 DUTY / DROITS		495 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
496 EXCISE TAX / TAXE D'ACCISE		497 VALUE FOR TAX / VALEUR POUR TAXE		498 GST / TPS	
499 TRANSFORMATION NO. / N° DE CLASSEMENT		500 QUANTITY / QUANTITÉ		501 DUTY CODE / CODE DES DROITS	
502 VALUE FOR DUTY / VALEUR EN DOUANE		503 DUTY / DROITS		504 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
505 EXCISE TAX / TAXE D'ACCISE		506 VALUE FOR TAX / VALEUR POUR TAXE		507 GST / TPS	
508 TRANSFORMATION NO. / N° DE CLASSEMENT		509 QUANTITY / QUANTITÉ		510 DUTY CODE / CODE DES DROITS	
511 VALUE FOR DUTY / VALEUR EN DOUANE		512 DUTY / DROITS		513 SPECIAL ASSIGNMENT / AFFECTATION SPÉCIALE	
514 EXCISE TAX / TAXE D'ACCISE		515 VALUE FOR TAX / VALEUR POUR TAXE		516 GST / TPS	
517 TRANSFORMATION NO. / N° DE CLASSEMENT					

EXAMPLE 29

		Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (AFTER FORM 3094)							
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer									
6 CIB NO. - N° DE SOUS-ÉTIQUETTE 1		11 VENDOR NAME - NOM DU VENDEUR Venice Exporting Company Ltd.		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE IT		13 PLACE OF ORIGIN / LIEU D'ORIGINE IT		14 ENTRY DUTY RATE / TAUX D'IMPÔT 2		15 U.S. PORT OF ORIGIN / BUREAU D'ORIGINE (U.S.) 9		16 TOTAL WGT. - TOTAL DE LA V.D. 10000000			
17 CIBT NUMBER DATE / N° DE PERMIS / DATE M 1		18 CIBT CODE / DEVISE USD		19 TIME LIMIT - DÉLAI 1 M		20 FREIGHT - FRET 100		21 RELEASE DATE - DATE DE LA MANLEVÉE		RESERVED FOR / RÉSERVÉ À L'USAGE DES / AGENCES					
22 LINE / LIGNE 1		23 DESCRIPTION / DESCRIPTION 200000 Navire MV Maple Leaf file 7688-2/CCV88/999		24 WEIGHT / POIDS (KGM) 1000		25 REVOLVING TRANSACTION NUMBER / TRANSACTIONS ANTÉRIÈRES / N° SÉRIE 88-0357		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 88-0357							
27 CLASSIFICATION NO. / N° DE CLASSIFICATION 8901909100		28 TARIFF CODE / TARIF 1.000		29 QUANTITY / QUANTITÉ NMB 27		30 U.S. HTS CODE / N° DE LA HTS (U.S.) 25.00000		31 RATE OF DUTY / TAUX D'IMPÔT 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8,695,000.00					
33 VALUE FOR DUTY / VALEUR EN DOUANE 83333.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 20833.25		35 SIVA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE 104166.25		37 VALUE FOR TAX / VALEUR POUR TAXE 5208.31							
21 LINE / LIGNE 2		23 DESCRIPTION / DESCRIPTION		24 WEIGHT / POIDS (KGM)		25 REVOLVING TRANSACTION NUMBER / TRANSACTIONS ANTÉRIÈRES / N° SÉRIE		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE							
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U.S. HTS CODE / N° DE LA HTS (U.S.)		31 RATE OF DUTY / TAUX D'IMPÔT		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE					
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 SIVA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE		37 VALUE FOR TAX / VALEUR POUR TAXE		38 GST / TPS					
21 LINE / LIGNE 3		23 DESCRIPTION / DESCRIPTION		24 WEIGHT / POIDS (KGM)		25 REVOLVING TRANSACTION NUMBER / TRANSACTIONS ANTÉRIÈRES / N° SÉRIE		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE							
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U.S. HTS CODE / N° DE LA HTS (U.S.)		31 RATE OF DUTY / TAUX D'IMPÔT		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE					
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 SIVA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE		37 VALUE FOR TAX / VALEUR POUR TAXE		38 GST / TPS					
21 LINE / LIGNE 4		23 DESCRIPTION / DESCRIPTION		24 WEIGHT / POIDS (KGM)		25 REVOLVING TRANSACTION NUMBER / TRANSACTIONS ANTÉRIÈRES / N° SÉRIE		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE							
27 CLASSIFICATION NO. / N° DE CLASSIFICATION		28 TARIFF CODE / TARIF		29 QUANTITY / QUANTITÉ		30 U.S. HTS CODE / N° DE LA HTS (U.S.)		31 RATE OF DUTY / TAUX D'IMPÔT		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE					
33 VALUE FOR DUTY / VALEUR EN DOUANE		34 CUSTOMS DUTIES / DROITS DE DOUANE		35 SIVA ASSIGNMENT / COTISATION DE LMS		36 EXCESS TAX / TAUX D'ACCISE		37 VALUE FOR TAX / VALEUR POUR TAXE		38 GST / TPS					
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 PLEASE PRINT NAME, ADDRESS AND PHONE NO. / VÉRIFIEZ LA PRÉCISION DES RENSEIGNEMENTS. OF / DE Customs Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX DATE / SIGNATURE				43 DEPOSIT - DÉPÔT 20,833.25		44 WAREHOUSE NO. - N° D'ENTRÉE 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 9386-1234-L12		46 CARRIER LICENSE / PERMIS DE TRANSPORT À L'IMPORTATION 9386		47 SIVA ASSIGNMENT / COTISATION DE LMS		48 EXCESS TAX / TAUX D'ACCISE 5,208.31		49 TOTAL 26,041.56	

Proportional duty (1/120) – Vessels

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

EXAMPLE 30

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		2 TRANSACTION NO. - N° DE TRANSACTION		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE			PROTECTED WHEN COMPLETED PROTÉGÉ LORSQU'IL EST COMPLÉTÉ						
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		123456789RM0001		00000589180643			Help Aide Restore - Restaurer						
3 TYPE OF ENTRY N° DE TYPE		4 QUANTITY QUANTITÉ		5 UNIT REGISTRATION NO. N° DE TYPE		6 PAYMENT MONTANT		7 RATE OF DUTY TAUX DE DROIT		8 PORT OF ORIGIN PORT D'ORIGINE		9 TOTAL WGT. - TOTAL DE LA VLD	
C		497				1						121	
10 COUNTRY OF ORIGIN PAYS D'ORIGINE		11 VENDOR NAME - NOM DU VENDEUR		12 PLACE OF EXPORT LIEU D'EXPORTATION		13 TARIFF TREATMENT TRAITEMENT TARIFAIRE		14 U.S. PORT OF ORIGIN PORT D'ORIGINE DES É.U.		15 U.S. PORT OF ORIGIN PORT D'ORIGINE DES É.U.		RESERVED FOR COSA USE RESERVE À L'USAGE DE L'AGENCE	
UTX		YKZ Exporting Company Ltd. UTX 78161		UTX		2							
16 DIRECT EXPORT DATE DATE D'EXPORTATION DIRECTE		17 CURRENCY CODE CODE MONNAIE		18 TIME LIMIT - DELAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MARCHÉ					
2		4		USD									
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT / TDM POIDS / HGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE N° / NOMBRE - NUMÉRO		25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE					
1		D8-3-15 Value of Medium / Valeur du support de transmission											
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITÉ		30 U.S. UNIT UNITÉ DES É.U.		31 RATE OF DUTY TAUX DE DROIT		32 RATE OF GST TAUX DE TPS		33 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	
8523809090						13		6.00000		5.00		5.00	
37 VALUE FOR DUTY VALEUR EN DOUANE		38 CUSTOMS DUTIES DROITS DE DOUANE		39 SIMA ASSIGNMENT CORRÉLATION DE LMB		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS			
5.75		0.35						6.10		0.31			
2		Value of software (proprietary) Valeur de logiciel (propriété)								85-277			
8523809090		1.000				13		5.00		100.00			
115.00		0.00						115.00		5.75			
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EXAMPLE 31

		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE		PROTECTED WHEN COMPLETED PHOTO OF UNIT FOR REF. 11	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		2 TRANSACTION NO. - N° DE TRANSACTION 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
4 TYPE OF GOODS N° DE BUREAU C 495		5 UNIT REGISTRATION NO. N° DE TPS UTX UTX		6 PAYMENT DEFERRED CODE DE DÉLAI 2	
7 PORT OF ORIGIN PORT DE DÉPART 1		8 TOTAL WFD - TOTAL DE LA V.D. 1000		9 TOTAL WFD - TOTAL DE LA V.D. 1000	
10 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX		11 PLACE OF EXPORT LIEU D'EXPORTATION UTX		12 TARIFF TREATMENT TRAITEMENT TARIFAIRE 2	
13 DIRECT EXPORT DATE DATE D'EXPORTATION DIRECTE M		14 CARRY CODE CODE DE DÉLAI CAD		15 TIME LIMIT - DÉLAI 3	
16 FREIGHT - FRET M		17 RELEASE DATE - DATE DE LA MARCHÉ M		18 RELEASE DATE - DATE DE LA MARCHÉ M	
19 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		20 NO. - N° 1		21 NO. - N° 1	
22 DESCRIPTION DÉSIGNATION Recorded lectures from the Photographic Society of America Inc. Des cours enregistrés de la Société photographique d'Amérique Inc.		23 WEIGHT FROM FOODS/HOM PONDUS / HOM 13		24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE 55-08921663	
25 CLASSIFICATION NO. N° DE CLASSEMENT 8523809090		26 TARIFF CODE TARIF 9993		27 QUANTITY QUANTITÉ 20.000	
28 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		29 CUSTOMS DUTIES DROITS DE DOUANE 0.00		30 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
31 EXCISE TAX TAUX D'ACCISE 6.00000		32 T. RATE TAUX T.A. 5.00		33 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
34 VALUE FOR TAX VALEUR POUR TAXE 50.00		35 GST 2.50		36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
37 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		38 TARIFF CODE TARIF 9993		39 QUANTITY QUANTITÉ 20.000	
40 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		41 CUSTOMS DUTIES DROITS DE DOUANE 0.00		42 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
43 EXCISE TAX TAUX D'ACCISE 6.00000		44 T. RATE TAUX T.A. 5.00		45 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
46 VALUE FOR TAX VALEUR POUR TAXE 50.00		47 GST 2.50		48 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
49 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		50 TARIFF CODE TARIF 9993		51 QUANTITY QUANTITÉ 20.000	
52 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		53 CUSTOMS DUTIES DROITS DE DOUANE 0.00		54 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
55 EXCISE TAX TAUX D'ACCISE 6.00000		56 T. RATE TAUX T.A. 5.00		57 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
58 VALUE FOR TAX VALEUR POUR TAXE 50.00		59 GST 2.50		60 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
61 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		62 TARIFF CODE TARIF 9993		63 QUANTITY QUANTITÉ 20.000	
64 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		65 CUSTOMS DUTIES DROITS DE DOUANE 0.00		66 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
67 EXCISE TAX TAUX D'ACCISE 6.00000		68 T. RATE TAUX T.A. 5.00		69 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
70 VALUE FOR TAX VALEUR POUR TAXE 50.00		71 GST 2.50		72 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
73 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		74 TARIFF CODE TARIF 9993		75 QUANTITY QUANTITÉ 20.000	
76 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		77 CUSTOMS DUTIES DROITS DE DOUANE 0.00		78 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
79 EXCISE TAX TAUX D'ACCISE 6.00000		80 T. RATE TAUX T.A. 5.00		81 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
82 VALUE FOR TAX VALEUR POUR TAXE 50.00		83 GST 2.50		84 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
85 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		86 TARIFF CODE TARIF 9993		87 QUANTITY QUANTITÉ 20.000	
88 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		89 CUSTOMS DUTIES DROITS DE DOUANE 0.00		90 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
91 EXCISE TAX TAUX D'ACCISE 6.00000		92 T. RATE TAUX T.A. 5.00		93 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
94 VALUE FOR TAX VALEUR POUR TAXE 50.00		95 GST 2.50		96 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
97 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		98 TARIFF CODE TARIF 9993		99 QUANTITY QUANTITÉ 20.000	
100 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		101 CUSTOMS DUTIES DROITS DE DOUANE 0.00		102 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
103 EXCISE TAX TAUX D'ACCISE 6.00000		104 T. RATE TAUX T.A. 5.00		105 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
106 VALUE FOR TAX VALEUR POUR TAXE 50.00		107 GST 2.50		108 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
109 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		110 TARIFF CODE TARIF 9993		111 QUANTITY QUANTITÉ 20.000	
112 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		113 CUSTOMS DUTIES DROITS DE DOUANE 0.00		114 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
115 EXCISE TAX TAUX D'ACCISE 6.00000		116 T. RATE TAUX T.A. 5.00		117 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
118 VALUE FOR TAX VALEUR POUR TAXE 50.00		119 GST 2.50		120 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
121 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		122 TARIFF CODE TARIF 9993		123 QUANTITY QUANTITÉ 20.000	
124 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		125 CUSTOMS DUTIES DROITS DE DOUANE 0.00		126 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
127 EXCISE TAX TAUX D'ACCISE 6.00000		128 T. RATE TAUX T.A. 5.00		129 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
130 VALUE FOR TAX VALEUR POUR TAXE 50.00		131 GST 2.50		132 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
133 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		134 TARIFF CODE TARIF 9993		135 QUANTITY QUANTITÉ 20.000	
136 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		137 CUSTOMS DUTIES DROITS DE DOUANE 0.00		138 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
139 EXCISE TAX TAUX D'ACCISE 6.00000		140 T. RATE TAUX T.A. 5.00		141 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
142 VALUE FOR TAX VALEUR POUR TAXE 50.00		143 GST 2.50		144 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
145 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		146 TARIFF CODE TARIF 9993		147 QUANTITY QUANTITÉ 20.000	
148 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		149 CUSTOMS DUTIES DROITS DE DOUANE 0.00		150 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
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157 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		158 TARIFF CODE TARIF 9993		159 QUANTITY QUANTITÉ 20.000	
160 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		161 CUSTOMS DUTIES DROITS DE DOUANE 0.00		162 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
163 EXCISE TAX TAUX D'ACCISE 6.00000		164 T. RATE TAUX T.A. 5.00		165 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
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172 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		173 CUSTOMS DUTIES DROITS DE DOUANE 0.00		174 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
175 EXCISE TAX TAUX D'ACCISE 6.00000		176 T. RATE TAUX T.A. 5.00		177 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
178 VALUE FOR TAX VALEUR POUR TAXE 50.00		179 GST 2.50		180 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
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184 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		185 CUSTOMS DUTIES DROITS DE DOUANE 0.00		186 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
187 EXCISE TAX TAUX D'ACCISE 6.00000		188 T. RATE TAUX T.A. 5.00		189 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
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193 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		194 TARIFF CODE TARIF 9993		195 QUANTITY QUANTITÉ 20.000	
196 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		197 CUSTOMS DUTIES DROITS DE DOUANE 0.00		198 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
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202 VALUE FOR TAX VALEUR POUR TAXE 50.00		203 GST 2.50		204 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
205 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		206 TARIFF CODE TARIF 9993		207 QUANTITY QUANTITÉ 20.000	
208 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		209 CUSTOMS DUTIES DROITS DE DOUANE 0.00		210 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
211 EXCISE TAX TAUX D'ACCISE 6.00000		212 T. RATE TAUX T.A. 5.00		213 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
214 VALUE FOR TAX VALEUR POUR TAXE 50.00		215 GST 2.50		216 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
217 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		218 TARIFF CODE TARIF 9993		219 QUANTITY QUANTITÉ 20.000	
220 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		221 CUSTOMS DUTIES DROITS DE DOUANE 0.00		222 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
223 EXCISE TAX TAUX D'ACCISE 6.00000		224 T. RATE TAUX T.A. 5.00		225 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
226 VALUE FOR TAX VALEUR POUR TAXE 50.00		227 GST 2.50		228 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
229 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		230 TARIFF CODE TARIF 9993		231 QUANTITY QUANTITÉ 20.000	
232 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		233 CUSTOMS DUTIES DROITS DE DOUANE 0.00		234 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
235 EXCISE TAX TAUX D'ACCISE 6.00000		236 T. RATE TAUX T.A. 5.00		237 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
238 VALUE FOR TAX VALEUR POUR TAXE 50.00		239 GST 2.50		240 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
241 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		242 TARIFF CODE TARIF 9993		243 QUANTITY QUANTITÉ 20.000	
244 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		245 CUSTOMS DUTIES DROITS DE DOUANE 0.00		246 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
247 EXCISE TAX TAUX D'ACCISE 6.00000		248 T. RATE TAUX T.A. 5.00		249 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
250 VALUE FOR TAX VALEUR POUR TAXE 50.00		251 GST 2.50		252 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
253 CLASSIFICATION NO. N° DE CLASSEMENT E29B #1258		254 TARIFF CODE TARIF 9993		255 QUANTITY QUANTITÉ 20.000	
256 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		257 CUSTOMS DUTIES DROITS DE DOUANE 0.00		258 SIMA ASSIGNMENT CORRELATION DE L'IMP NMB	
259 EXCISE TAX TAUX D'ACCISE 6.00000		260 T. RATE TAUX T.A. 5.00		261 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.00	
262 VALUE FOR TAX VALEUR POUR TAXE 50.00		263 GST 2.50		264 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1,000.	

APPENDIX C**FORM B3 (BONDED WAREHOUSE) CODING INSTRUCTIONS**

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

Field No. 1 – Importer Name and Address

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

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

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

Field No. 2 – Transaction Number

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

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

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

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

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

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

Notes:

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

Field No. 3 – Type

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

Code Form B3 types numerically as follows:

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

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

Field No. 4 – Office Number

Must complete on all Form B3 types.

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

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

Field No. 5 – GST Registration Number

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

Field No. 6 – Payment Code

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

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

Field No. 7 – Mode of Transport

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

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

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

Field No. 8 – Port of Unlading

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

Field No. 9 – Total Value for Duty

Must complete on all types of Form B3.

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

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

Field No. 10 – Sub-header Number

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

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

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

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

Field No. 11 – Vendor Name

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

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

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

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

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

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

Field No. 12 – Country of Origin

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

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

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

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

Field No. 13 – Place of Export

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

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

Field No. 14 – Tariff Treatment

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

Use one of the following codes:

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

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

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

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

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

Field No. 15 – US Port of Exit

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

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

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

Field No. 16 – Direct Shipment Date

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

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

Show MM DD (Month, Day).

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

Field No. 17 – Currency Code

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

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

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

Field No. 18 – Time Limit

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

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

Leave blank on types 21 and 22 of Form B3.

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

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

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

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

Field No. 19 – Freight

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

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

Field No. 20 – Release Date

Leave blank.

Field No. 21 – Line

Must complete on all types of Form B3.

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

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

Field No. 22 – Description

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

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

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

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

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

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

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

Field No. 23 – Weight in Kilograms

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

Complete only on the first detail line of each transaction.

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

Field No. 24 – Previous Transaction Number

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

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

Form B3 – Warehouse Transaction Number to be Shown Being Prepared

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

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

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

Field No. 25 – Previous Transaction Line

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

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

Field No. 26 – Special Authority

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

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

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

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

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

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

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

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

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

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

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

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

Field No. 27 – Classification Number

Must complete on all types of Form B3.

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

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

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

Field No. 28 – Tariff Code

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

Field No. 29 – Quantity

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

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

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

Field No. 30 – Unit of Measure

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

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

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

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

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

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

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

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

The first-digit code number (relationship)

Explanation

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

The second-digit code number (valuation method used)

Explanation

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

Field No. 32 – SIMA Code

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

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

The first digit will be the SIMA assessment type:

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

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

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

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

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

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

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

Field No. 33 – Rate of Customs Duty

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

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

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

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

The format must be as shown in the following examples:

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

Field No. 34 – Excise Tax Rate

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

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

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

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

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

A new classification line is required for each rate.

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

Field No. 35 – Rate of GST

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

Leave blank on type 21 and 22 of Form B3.

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

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

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

Field No. 36 – Value for Currency Conversion

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

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

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

Field No. 37 – Value for Duty

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

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

Calculations must be made to the cent.

Field No. 38 – Customs Duties

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

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

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

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

Field No. 39 – SIMA Assessment

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

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

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

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

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

Field No. 40 – Excise Tax

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

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

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

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

Field No. 41 – Value for Tax

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

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

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

Field No. 42 – GST

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

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

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

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

Field No. 43 – Deposit

Leave blank.

Field No. 44 – Warehouse Number

Must complete on all types of Form B3.

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

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

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

Field No. 45 – Cargo Control Number

Must complete on Form B3, type 10.

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

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

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

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

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

Field No. 46 – Carrier Code at Importation

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

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

Field No. 47 – Customs Duties

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

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

This field will include customs duty and deposit amounts only.

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

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

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

Field No. 48 – SIMA Assessment

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

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

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

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

Field No. 49 – Excise Tax

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

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

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

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

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

Field No. 50 – GST

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

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

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

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

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

Field No. 51 – Total

Must complete on Form B3, type 20.

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

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

Field – Importer/Agent Declaration

Complete on all types of Form B3.

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

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

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

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

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

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

Additional Coding Instructions for Transfer Concerning Form B3, Type 30

Field – Transferor/Transferee Declaration

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

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

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

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

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

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

Field – Remove to Warehouse Number

Must complete on Form B3, type 30.

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

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

Form B3 (Bonded Warehouse) – Format Examples and Explanations

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

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

The examples have been set forth in the following order:

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

EXAMPLE 1

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (UNE FOIS REMPLI)																							
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Amy Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643				Help Aide Restore - Restaurer																					
8 USE FOR NO. / N° DE SOUS-ENTRÉE 1		11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		NO. - N°		2 TYPE / N° DE BUREAU 10 497		3 5397 REGISTRATION NO. / N° DE TPS		4 PAYMENT CODE / CODE DE PaiEMENT (NUMÉRIQUE)		5 RATE OF DUTY / TAUX DE DROIT (%)		6 PART OF DUTY / PARTIE DU DROIT (DÉSIGNÉ)		9 TOTAL DUTY - TOTAL DU DROIT 10000													
12 CLASSIFICATION NO. / N° DE CLASSEMENT 851100000		13 TARIFF CODE / TARIF 10000.000		14 QUANTITY / QUANTITÉ NMB 13		15 DUTY CODE / CODE DE DROIT NMB 13		16 RATE OF DUTY / TAUX DE DROIT (%) 0.00000		17 RATE OF DUTY / TAUX DE DROIT (%) 5.00		18 TIME LIMIT - DÉLAI 2 Y		19 FREIGHT - FRET 100		20 RELEASE DATE - DATE DE LA MAINLEVÉE													
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT FROM FOODS / POIDS / KGM 50		24 PREVIOUS TRANSACTION / TRANSACTION ANTÉRIEURE (N° / NUMÉRIQUE)		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		26 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8,695.00		27 CLASSIFICATION NO. / N° DE CLASSEMENT 851100000		28 TARIFF CODE / TARIF 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 DUTY CODE / CODE DE DROIT NMB 13		31 RATE OF DUTY / TAUX DE DROIT (%) 0.00000		32 RATE OF DUTY / TAUX DE DROIT (%) 5.00		33 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10000.00					
34 VALUE FOR DUTY / VALEUR EN DOUANE		35 CUSTOMS DUTIES / DROITS DE DOUANE		36 SIMA ASSESSMENT / CORRICTION DE LMSI		37 EXCISE TAX / TAXE D'ACCISE		38 VALUE FOR TAX / VALEUR POUR TAXE		39 GST / TPS		40 DEPOSIT - DÉPÔT		41 WAREHOUSE NO. - N° D'ENTRÉE/ÔT 23		42 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		43 CARRIER LOCAL AT IMPORTATION / CODE DE TRANSPORTÉUR À L'IMPORTATION 014-		44 FORMER DUTIES / DROITS DE DOUANE		45 SIMA ASSESSMENT / CORRICTION DE LMSI		46 EXCISE TAX / TAXE D'ACCISE		47 GST / TPS		48 WITH	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Broker Ltd. Jan. 3, 20xx		40 DEPOSIT - DÉPÔT		41 WAREHOUSE NO. - N° D'ENTRÉE/ÔT 23		42 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920		43 CARRIER LOCAL AT IMPORTATION / CODE DE TRANSPORTÉUR À L'IMPORTATION 014-		44 FORMER DUTIES / DROITS DE DOUANE		45 SIMA ASSESSMENT / CORRICTION DE LMSI		46 EXCISE TAX / TAXE D'ACCISE		47 GST / TPS		48 WITH											

Type 10 – Warehouse

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

EXAMPLE 2

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE		PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORSQU'IL EST COMPLETÉ)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
10 914		5 COST REGISTRATION NO. / N° DE TPS 10 914		6 PAYMENT DUE / DATE DE Paiement 1	
7 TOTAL VPD - TOTAL DE LA V.D. 10000		8 PORT OF ORIGIN / PORT D'ORIGINE UTX		9 PORT OF DESTINATION / PORT DE DESTINATION UTX	
11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	
14 DIRECT PAYMENT DATE / DATE DE Paiement DIRECTE 1		15 TIME LIMIT - DÉLAI 1		16 FREIGHT - FRET USD	
17 CIRC. CODE / CODE DE CIRCULATION 1		18 RELEASE DATE - DATE DE LA MANLEVÉE 2 Y		19 FREIGHT - FRET 100	

21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT FROM POIDS / KG	24 PREVIOUS TRANSACTION NUMBER - N° DE LA TRANSACTION PRÉCÉDENTE	25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / CODE TARIFAIRE	29 QUANTITY / QUANTITÉ	30 U.M.	31 YTD CODE / CODE ANNUEL
32 VALUE FOR DUTY / VALEUR EN DOUANE	33 CUSTOMS DUTIES / DROITS DE DOUANE	34 SINIA ASSESSMENT / COTISATION DE LMS	35 EXCISE TAX / TAUX D'ACCISE	36 VALUE FOR TAX / VALEUR POUR TAXE
37 CLASSIFICATION NO. / N° DE CLASSEMENT	38 TARIFF CODE / CODE TARIFAIRE	39 QUANTITY / QUANTITÉ	40 U.M.	41 YTD CODE / CODE ANNUEL
42 VALUE FOR DUTY / VALEUR EN DOUANE	43 CUSTOMS DUTIES / DROITS DE DOUANE	44 SINIA ASSESSMENT / COTISATION DE LMS	45 EXCISE TAX / TAUX D'ACCISE	46 VALUE FOR TAX / VALEUR POUR TAXE

43 DEPOSIT - DÉPÔT 1,000.00		47 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-00350920	
44 WAREHOUSE NO. - N° DE DÉPÔT 23		48 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION 014-	

DECLARATION - DÉCLARATION I D. Smith (613) 234-2345 PLEASE PRINT NAME WITH BUSINESS AFF. / S'IL VOUS PLAIT, ÉCRIRE LE NOM ET LE NUMÉRO D'AFFILIATION À L'ENTREPRISE OF / DE Customs Broker Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENDREMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20XX DATE / SIGNATURE		41 CUSTOMS DUTIES / DROITS DE DOUANE 42 SINIA ASSESSMENT / COTISATION DE LMS 43 EXCISE TAX / TAUX D'ACCISE 44 GST / TPS 45 TOTAL	
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Type 10 – Warehouse, goods consigned to order in care of bank

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

EXAMPLE 3

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (LIFT FOR REF. 1)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643			
4 TYPE / N° DE BUREAU 10		5 UNIT REGISTRATION NO. / N° DE TPS 914		6 PAYMENT CODE (DUTY DEFERMENT) / CODE DE PAIEMENT 1		9 TOTAL VFD - TOTAL DE LA VFD 10000	
11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		8 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		12 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		13 FREIGHT - FRET 100	
17 CARRY CODE / CODE DE TRANSPORT 01		18 TIME LIMIT - DÉLAI 01		19 FREIGHT - FRET CAD		20 RELEASE DATE - DATE DE LA MARCHÉ	
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION See below / Voir au-dessous		23 WEIGHT FROM / POIDS / HGM NMB 13		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 5208399090		28 QUANTITY / QUANTITÉ 10000.000		29 UNIT / CODE UNITE NMB		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8,695.00	
37 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / CORRECTION DE L'IMP		40 EXCISE TAX / TAXE D'ACCISE	
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION 12 rolls book cloth (originally imported as 100% fabric) / 12 rouleaux de toile de reliure (importées comme tissu de coton à 100%.) Goods deemed to be exported pursuant to subsection 89(3) of the Customs Tariff. Claim for drawback will be filed at Toronto Region. / Marchandises destinées à l' Exportation en vertu du paragraphe 89(3) du Tarif des douanes. Demande de Drawback sera présentée à la Région de Toronto.		23 WEIGHT FROM / POIDS / HGM		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 QUANTITY / QUANTITÉ		29 UNIT / CODE UNITE		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
37 VALUE FOR DUTY / VALEUR EN DOUANE		38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / CORRECTION DE L'IMP		40 EXCISE TAX / TAXE D'ACCISE	
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT FROM / POIDS / HGM		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 QUANTITY / QUANTITÉ		29 UNIT / CODE UNITE		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
37 VALUE FOR DUTY / VALEUR EN DOUANE		38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / CORRECTION DE L'IMP		40 EXCISE TAX / TAXE D'ACCISE	
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION		23 WEIGHT FROM / POIDS / HGM		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 QUANTITY / QUANTITÉ		29 UNIT / CODE UNITE		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
37 VALUE FOR DUTY / VALEUR EN DOUANE		38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / CORRECTION DE L'IMP		40 EXCISE TAX / TAXE D'ACCISE	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 CUSTOMS BROKER LTD. OF CUSTOMS BROKER LTD. DE CUSTOMS BROKER LTD. I hereby declare that the particulars of this document are true, accurate and complete. Je déclare que les renseignements ci-dessus sont vrais et complets. Jan. 3, 20xx DATE / DATE				43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE/ST 23 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT POUR L'IMPORTATION		47 CUSTOMS DUTIES / DROITS DE DOUANE 48 SIMA ASSESSMENT / CORRECTION DE L'IMP 49 EXCISE TAX / TAXE D'ACCISE 50 GST / TPS 51 TOTAL	

Type 10 – Warehouse, goods deemed exported

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

EXAMPLE 4

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)					
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643							
3 TYPE 13		4 OFFICE NO. N° DE BUREAU 914		5 GST REGISTRATION NO. N° DE TPS 10		6 PAYMENT TYPE TYPE DE PAIEMENT M					
7 MODE OF ENTRY MODE D'ENTRÉE 1		8 PORT OF ENTRY PORT D'ENTRÉE 10000		9 TOTAL VFD - TOTAL DE LA VFD							
10 SIB N° DE SIB		11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company Ltd. UTX 78161		12 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX		13 PLACE OF EXPORT LIEU D'EXPORTATION UTX					
14 DIRECT PAYMENT DATE DATE DE PaiEMENT DIRECTE M		15 COUNTRY OF ORIGIN PAYS D'ORIGINE CAD		16 TIME LIMIT - DÉLAI 23		17 FREIGHT - FRET M					
20 RELEASE DATE - DATE DE LA MANLEVÉE											
21 LINE LIGNE 1		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS / HGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO 1121000010024					
25 CLASSIFICATION NO. N° DE CLASSEMENT 8511100000		26 TRIMP CODE TRIMP 10000.000		27 QUANTITY QUANTITE NMB		28 VALUE FOR DUTY VALEUR EN DOUANE 10000.00					
29 YTD CODE CODE YD 13		30 RATE OF DUTY TAUX DE TAUX 13		31 RATE OF DUTY TAUX DE TAUX 5.00		32 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 10,000.00					
33 CUSTOMS DUTIES DROITS DE DOUANE		34 SINIA ASSESSMENT COTISATION DE LMSR		35 EXCISE TAX TAUX D'ACCISE		36 VALUE FOR TAX VALEUR POUR TAXE					
37 CLASSIFICATION NO. N° DE CLASSEMENT		38 TRIMP CODE TRIMP		39 QUANTITY QUANTITE		40 VALUE FOR DUTY VALEUR EN DOUANE					
41 YTD CODE CODE YD		42 RATE OF DUTY TAUX DE TAUX		43 RATE OF DUTY TAUX DE TAUX		44 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE					
45 CUSTOMS DUTIES DROITS DE DOUANE		46 SINIA ASSESSMENT COTISATION DE LMSR		47 EXCISE TAX TAUX D'ACCISE		48 VALUE FOR TAX VALEUR POUR TAXE					
49 CLASSIFICATION NO. N° DE CLASSEMENT		50 TRIMP CODE TRIMP		51 QUANTITY QUANTITE		52 VALUE FOR DUTY VALEUR EN DOUANE					
53 YTD CODE CODE YD		54 RATE OF DUTY TAUX DE TAUX		55 RATE OF DUTY TAUX DE TAUX		56 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE					
57 CUSTOMS DUTIES DROITS DE DOUANE		58 SINIA ASSESSMENT COTISATION DE LMSR		59 EXCISE TAX TAUX D'ACCISE		60 VALUE FOR TAX VALEUR POUR TAXE					
61 CLASSIFICATION NO. N° DE CLASSEMENT		62 TRIMP CODE TRIMP		63 QUANTITY QUANTITE		64 VALUE FOR DUTY VALEUR EN DOUANE					
65 YTD CODE CODE YD		66 RATE OF DUTY TAUX DE TAUX		67 RATE OF DUTY TAUX DE TAUX		68 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE					
69 CUSTOMS DUTIES DROITS DE DOUANE		70 SINIA ASSESSMENT COTISATION DE LMSR		71 EXCISE TAX TAUX D'ACCISE		72 VALUE FOR TAX VALEUR POUR TAXE					
DECLARATION - DECLARATION I am D. Smith (613) 234-2345 FILING THIS DOCUMENT ON BEHALF OF OF Customs Broker Ltd. DE CLASSEMENT I DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx DATE SIGNATURE				43 DEPOSIT - DEPOT 44 WAREHOUSE NO. - N° D'ENTREPOT 23 45 CARGO CONTROL NO. - N° DE CONTROLE DU FRET 46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT A L'IMPORTATION				47 CLOSING DROIT DE DOUANE 48 SINIA ASSESSMENT COTISATION DE LMSR 49 EXCISE TAX TAUX D'ACCISE 50 GST TPS 51 TOTAL			

Type 13 – Re-warehouse

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

EXAMPLE 5

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE			PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORSQU'IL EST COMPLETÉ)		
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001	2 TRANSACTION NO. / N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer		
6 SIB NO. / N° DE SIB / SIB N° 1		11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		4 TYPE / N° DE SIB 20	5 OPT. NO. / N° DE SIB 914	9 TOTAL VFD - TOTAL DE LA V RESERVED FOR USE RÉSERVÉ À L'USAGE	
7 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		8 PLACE OF ORIGIN / LIEU D'ORIGINE UTX		10 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	17 CIRC. CODE / CODE CIRC. CAD	18 TIME LIMIT - DÉLAI 19 FREIGHT - FRET	
23 WEIGHT / FROM / POIDS / FROM 24 CLASSIFICATION NO. / N° DE CLASSIFICATION 8511100000		25 TARIFF CODE / TARIFAIRE 10000.000	26 QUANTITY / QUANTITÉ NMB 13	27 SIB CODE / N° DE SIB NMB 13	28 SIB CODE / N° DE SIB 0.00000	29 SIB CODE / N° DE SIB 5.00	30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00
31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 33 SIMA ASSIGNMENT / COTISATION DE LMS 34 EXCESS TAX / TAXE D'ACCISE 35 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		36 SIB CODE / N° DE SIB 500.00		37 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
23 WEIGHT / FROM / POIDS / FROM 24 CLASSIFICATION NO. / N° DE CLASSIFICATION 25 TARIFF CODE / TARIFAIRE 26 QUANTITY / QUANTITÉ 27 SIB CODE / N° DE SIB 28 SIB CODE / N° DE SIB 29 SIB CODE / N° DE SIB 30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 31 VALUE FOR DUTY / VALEUR EN DOUANE 32 CUSTOMS DUTIES / DROITS DE DOUANE 33 SIMA ASSIGNMENT / COTISATION DE LMS 34 EXCESS TAX / TAXE D'ACCISE 35 VALUE FOR TAX / VALEUR POUR TAXE 36 SIB CODE / N° DE SIB 37 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		23 WEIGHT / FROM / POIDS / FROM 24 CLASSIFICATION NO. / N° DE CLASSIFICATION 25 TARIFF CODE / TARIFAIRE 26 QUANTITY / QUANTITÉ 27 SIB CODE / N° DE SIB 28 SIB CODE / N° DE SIB 29 SIB CODE / N° DE SIB 30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 31 VALUE FOR DUTY / VALEUR EN DOUANE 32 CUSTOMS DUTIES / DROITS DE DOUANE 33 SIMA ASSIGNMENT / COTISATION DE LMS 34 EXCESS TAX / TAXE D'ACCISE 35 VALUE FOR TAX / VALEUR POUR TAXE 36 SIB CODE / N° DE SIB 37 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		23 WEIGHT / FROM / POIDS / FROM 24 CLASSIFICATION NO. / N° DE CLASSIFICATION 25 TARIFF CODE / TARIFAIRE 26 QUANTITY / QUANTITÉ 27 SIB CODE / N° DE SIB 28 SIB CODE / N° DE SIB 29 SIB CODE / N° DE SIB 30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 31 VALUE FOR DUTY / VALEUR EN DOUANE 32 CUSTOMS DUTIES / DROITS DE DOUANE 33 SIMA ASSIGNMENT / COTISATION DE LMS 34 EXCESS TAX / TAXE D'ACCISE 35 VALUE FOR TAX / VALEUR POUR TAXE 36 SIB CODE / N° DE SIB 37 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		37 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 FULFILL MY OBLIGATIONS UNDER THE CUSTOMS ACT / RÉPONDRE À MES OBLIGATIONS EN VERTU DE LA LOI SUR LE DROIT DE DOUANE OF Customs Broker Ltd. REPORTER / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx DATE SIGNATURE		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE 23 45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 46 CARRIER CODE AT INCORPORATION / CODE DE TRANSPORT À L'INCORPORATION		47 OTHER DUTIES / DROITS 48 SIMA ASSIGNMENT / COTISATION DE LMS 49 EXCESS TAX / TAXE D'ACCISE 50 SIB CODE / N° DE SIB 500.00 51 TOTAL 500.00		37 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	

Type 20 – Ex-warehouse, consumption

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

EXAMPLE 6

		Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (LIMITE POUR RÉIMP.)							
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643						<input type="button" value="Help"/> <input type="button" value="Aide"/> <input type="button" value="Restore - Restaurer"/>					
4 TYPE / N° DE BUREAU 20		5 OFFICE NO. / N° DE TPS 914		6 PAYMENT CODE (DUTY DEFERMENT) / CODE DE PAIEMENT (DÉFÉREMENT DE LA DROITE)		7 RATE OF DUTY / TAUX DE DROITE 2		8 PORT OF ORIGIN / PORT D'ORIGINE		9 TOTAL WGT. - TOTAL DE LA VLD					
10 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		11 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX		12 TIME TREATMENT / TRAITEMENT TARIFAIRE 2		13 FREIGHT / FREIGHT 2		14 PORT OF DESTINATION / PORT DE DESTINATION		15 RELEASE DATE - DATE DE LA MANLEVÉE					
16 CARRIER / CODE DE TRANSPORT 1		17 CARRIER / CODE DE TRANSPORT UTX 78161		18 TIME LIMIT - DÉLAI CAD		19 FREIGHT - FREIGHT		20 RELEASE DATE - DATE DE LA MANLEVÉE		RESERVEZ POUR L'USA RESERVEZ À L'USAGE DE L'AGENCE					
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION 7 ctns; no. 1/7/7/7 boites; no. 1/7/7		23 WEIGHT FROM POIDS / KGM 10000.000		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N° / N° 1155000010002		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 97-0630					
27 CLASSIFICATION NO. / N° DE CLASSEMENT 3923309090		28 TARIFF CODE / TARIF 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 RATE OF DUTY / TAUX DE DROITE 8.50000		31 RATE OF DUTY / TAUX DE DROITE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00					
33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		35 SIMA ASSESSMENT / CORRECTION DE L'IMP 0.00		36 EXCISE TAX / TAXE D'ACCISE 10000.00		37 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		38 GST / TPS 500.00					
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION 7 ctns; no. 1/7/7/7 boites; no. 1/7/7		23 WEIGHT FROM POIDS / KGM 10000.000		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N° / N° 1155000010002		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 97-0630					
27 CLASSIFICATION NO. / N° DE CLASSEMENT 3923309090		28 TARIFF CODE / TARIF 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 RATE OF DUTY / TAUX DE DROITE 8.50000		31 RATE OF DUTY / TAUX DE DROITE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00					
33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		35 SIMA ASSESSMENT / CORRECTION DE L'IMP 0.00		36 EXCISE TAX / TAXE D'ACCISE 10000.00		37 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		38 GST / TPS 500.00					
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION 7 ctns; no. 1/7/7/7 boites; no. 1/7/7		23 WEIGHT FROM POIDS / KGM 10000.000		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N° / N° 1155000010002		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 97-0630					
27 CLASSIFICATION NO. / N° DE CLASSEMENT 3923309090		28 TARIFF CODE / TARIF 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 RATE OF DUTY / TAUX DE DROITE 8.50000		31 RATE OF DUTY / TAUX DE DROITE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00					
33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		35 SIMA ASSESSMENT / CORRECTION DE L'IMP 0.00		36 EXCISE TAX / TAXE D'ACCISE 10000.00		37 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		38 GST / TPS 500.00					
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION 7 ctns; no. 1/7/7/7 boites; no. 1/7/7		23 WEIGHT FROM POIDS / KGM 10000.000		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N° / N° 1155000010002		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 97-0630					
27 CLASSIFICATION NO. / N° DE CLASSEMENT 3923309090		28 TARIFF CODE / TARIF 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 RATE OF DUTY / TAUX DE DROITE 8.50000		31 RATE OF DUTY / TAUX DE DROITE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00					
33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		35 SIMA ASSESSMENT / CORRECTION DE L'IMP 0.00		36 EXCISE TAX / TAXE D'ACCISE 10000.00		37 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		38 GST / TPS 500.00					
21 LINE / LIGNE 1		22 DESCRIPTION / DESIGNATION 7 ctns; no. 1/7/7/7 boites; no. 1/7/7		23 WEIGHT FROM POIDS / KGM 10000.000		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE / N° / N° / N° 1155000010002		25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1		26 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 97-0630					
27 CLASSIFICATION NO. / N° DE CLASSEMENT 3923309090		28 TARIFF CODE / TARIF 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 RATE OF DUTY / TAUX DE DROITE 8.50000		31 RATE OF DUTY / TAUX DE DROITE 5.00		32 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00					
33 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		34 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		35 SIMA ASSESSMENT / CORRECTION DE L'IMP 0.00		36 EXCISE TAX / TAXE D'ACCISE 10000.00		37 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		38 GST / TPS 500.00					
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Broker Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx				43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE/PORT 23				45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET				46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION			
47 CUSTOMS DUTIES / DROITS DE DOUANE 0.00				48 SIMA ASSESSMENT / CORRECTION DE L'IMP 0.00				49 EXCISE TAX / TAXE D'ACCISE 500.00				50 GST / TPS 500.00			
51 TOTAL 500.00				52 TOTAL 500.00				53 TOTAL 500.00				54 TOTAL 500.00			

Type 20 – Ex-warehouse, remission

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

EXAMPLE 7

Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTEGE (LORSQUE COMPLETE)							
1 REPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5				2 NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643				Help Aide Restore - Restaurer					
3 TYPE 20		4 OFFICE NO. N° DE BUREAU 914		5 COST REGISTRATION NO. N° DE TPS 914		6 PAYMENT CODE CODE DE PAIEMENT 2		7 TAXES IMPOTS 2		8 PORT OF ORIGIN PORT D'ORIGINE IT					
9 END NO. N° DE FIN 1		10 COUNTRY OF ORIGIN PAYS D'ORIGINE IT		11 PLACE OF EXPORT LIEU D'EXPORTATION IT		12 TREATMENT TRAITEMENT 2		13 PORT OF DESTINATION PORT DE DESTINATION IT		9 TOTAL WGT. - TOTAL DE LA VLD					
10 VENUEUR NAME NOM DU VENUEUR Venice Exporting Company Ltd.		11 NO. - N°		12 COUNTRY OF ORIGIN PAYS D'ORIGINE IT		13 PLACE OF EXPORT LIEU D'EXPORTATION IT		14 TREATMENT TRAITEMENT 2		15 PORT OF DESTINATION PORT DE DESTINATION IT					
16 CARRIER TRANSPORTEUR CAD		17 TIME LIMIT - DELA DÉLAI		18 FREIGHT - FRET		19 RELEASE DATE - DATE DE LA MAINLEVÉE		RESERVED FOR CODE USE RESERVE A L'USAGE DE LA DOUANE							
21 LINE LIGNE 1		22 DESCRIPTION DESIGNATION Brass key blanks/clé brute en laiton		23 WEIGHT FROM POIDS FROM 20000.000		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO 56044000010024		25 SPECIAL AUTHORITY AUTORISATION SPECIALE 1							
27 CLASSIFICATION NO. N° DE CLASSEMENT 8301709010		28 TARIFF CODE TARIFAIRE 20000.000		29 QUANTITY QUANTITE NMB 13 31		30 SIMA CODE CODE SIMA 31		31 RATE OF DUTY TAUX DE DROIT 6.50000		32 RATE OF DUTY TAUX DE TPS 5.00					
33 VALUE FOR DUTY VALEUR EN DOUANE 1000.00		34 DUTY ASSESSMENT DROITS DE DOUANE 65.00		35 SIMA ASSESSMENT COTISATION DE LMS 50.00		36 EXCESS TAX TAUX D'ACCISE		37 VALUE FOR TAX VALEUR POUR TAXE 1115.00		38 GST TPS 55.75					
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS FROM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE							
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITE		30 SIMA CODE CODE SIMA		31 RATE OF DUTY TAUX DE DROIT		32 RATE OF DUTY TAUX DE TPS					
33 VALUE FOR DUTY VALEUR EN DOUANE		34 DUTY ASSESSMENT DROITS DE DOUANE		35 SIMA ASSESSMENT COTISATION DE LMS		36 EXCESS TAX TAUX D'ACCISE		37 VALUE FOR TAX VALEUR POUR TAXE		38 GST TPS					
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS FROM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE							
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITE		30 SIMA CODE CODE SIMA		31 RATE OF DUTY TAUX DE DROIT		32 RATE OF DUTY TAUX DE TPS					
33 VALUE FOR DUTY VALEUR EN DOUANE		34 DUTY ASSESSMENT DROITS DE DOUANE		35 SIMA ASSESSMENT COTISATION DE LMS		36 EXCESS TAX TAUX D'ACCISE		37 VALUE FOR TAX VALEUR POUR TAXE		38 GST TPS					
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS FROM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE							
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITE		30 SIMA CODE CODE SIMA		31 RATE OF DUTY TAUX DE DROIT		32 RATE OF DUTY TAUX DE TPS					
33 VALUE FOR DUTY VALEUR EN DOUANE		34 DUTY ASSESSMENT DROITS DE DOUANE		35 SIMA ASSESSMENT COTISATION DE LMS		36 EXCESS TAX TAUX D'ACCISE		37 VALUE FOR TAX VALEUR POUR TAXE		38 GST TPS					
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS FROM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE							
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITE		30 SIMA CODE CODE SIMA		31 RATE OF DUTY TAUX DE DROIT		32 RATE OF DUTY TAUX DE TPS					
33 VALUE FOR DUTY VALEUR EN DOUANE		34 DUTY ASSESSMENT DROITS DE DOUANE		35 SIMA ASSESSMENT COTISATION DE LMS		36 EXCESS TAX TAUX D'ACCISE		37 VALUE FOR TAX VALEUR POUR TAXE		38 GST TPS					
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 I, D. Smith (613) 234-2345 OF Customs Broker Ltd. OF Customs Broker Ltd. I DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. I DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx DATE DS SIGNATURE				43 DEPOSIT - DÉPÔT 65.00				44 WAREHOUSE NO. - N° D'ENTRÉE/POD 23				45 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT/RELIÉ À L'IMPORTATION 55.75			
46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT/RELIÉ À L'IMPORTATION 170.75				47 US/MSRB DUTY DOUANE 65.00				48 SIMA ASSESSMENT COTISATION DE LMS 50.00				49 EXCESS TAX TAUX D'ACCISE 55.75			
50 GST TPS 55.75				51 TOTAL 170.75				Canada							

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

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

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

EXAMPLE 8

Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTEGE (LORSQUE COMPLETE)											
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. - N°		3 TRANSACTION NO. - N° DE TRANSACTION				<input type="button" value="Help"/> <input type="button" value="Aide"/> <input type="button" value="Restore - Restaurer"/>											
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		123456789RM0001		00000589180643															
2 TYPE		4 OFFICE NO. N° DE BUREAU		5 COST REGISTRATION NO. N° DE TPS		6 PAYMENT CODE CODE DE PAIEMENT		7 MODE OF SHIPMENT MODE DE TRANSPORT		8 PORT OF ORIGIN PORT D'ORIGINE		9 TOTAL VPO - TOTAL DE LA VPO							
20		914																	
10 COUNTRY OF ORIGIN PAYS D'ORIGINE		11 VENDOR NAME - NOM DU VENDEUR		12 NO. - N°		13 PLACE OF EXPORT LIEU D'EXPORTATION		14 TARIFF TREATMENT TRAITEMENT TARIFFAIRE		15 PORT OF DESTINATION PORT DE DESTINATION		16 RELEASE DATE - DATE DE LA MAINLEVÉE							
IT		Venice Exporting Company Ltd.				IT		2				RESERVED FOR USC RESERVE A L'USAGE DU L'USAGIER							
17 CARRIER CODE CODE DU VOYAGEUR		18 TIME LIMIT - DELAI		19 FREIGHT - FRET															
CAD																			
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS / KGM		PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 24 NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE											
1		Bond no. 123-4567				560445000010024		1											
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFF		29 QUANTITY QUANTITE		30 U - M		31 EXCISE CODE CODE DE L'ACCISE		32 RATE OF DUTY TAUX DE DROIT		33 RATE OF TAX TAUX T.A.		34 DEBIT OF COST TAUX DE TPS		35 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE			
8301700010		20000.000		NMB		13		32		6.50000		5.00		1,000.00					
37 VALUE FOR DUTY VALEUR EN DOUANE		38 CUSTOMS DUTIES DROITS DE DOUANE		39 SIMA ASSESSMENT COTISATION DE LMS		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS									
1000.00		65.00		50.00				1065.00		53.25									
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS / KGM		PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 24 NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE											
		No. de cautionnement 123-4567																	
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFF		29 QUANTITY QUANTITE		30 U - M		31 EXCISE CODE CODE DE L'ACCISE		32 RATE OF DUTY TAUX DE DROIT		33 RATE OF TAX TAUX T.A.		34 DEBIT OF COST TAUX DE TPS		35 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 LMS		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS									
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS / KGM		PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 24 NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE											
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFF		29 QUANTITY QUANTITE		30 U - M		31 EXCISE CODE CODE DE L'ACCISE		32 RATE OF DUTY TAUX DE DROIT		33 RATE OF TAX TAUX T.A.		34 DEBIT OF COST TAUX DE TPS		35 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 LMS		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS									
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS / KGM		PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 24 NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE											
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFF		29 QUANTITY QUANTITE		30 U - M		31 EXCISE CODE CODE DE L'ACCISE		32 RATE OF DUTY TAUX DE DROIT		33 RATE OF TAX TAUX T.A.		34 DEBIT OF COST TAUX DE TPS		35 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 LMS		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS									
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT FROM POIDS / KGM		PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE 24 NUMBER - NUMERO		25 SPECIAL AUTHORITY AUTORISATION SPECIALE											
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFF		29 QUANTITY QUANTITE		30 U - M		31 EXCISE CODE CODE DE L'ACCISE		32 RATE OF DUTY TAUX DE DROIT		33 RATE OF TAX TAUX T.A.		34 DEBIT OF COST TAUX DE TPS		35 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 LMS		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE		42 GST TPS									
DECLARATION - DECLARATION		43 DEPOSIT - DEPOT		44 WAREHOUSE NO. - N° D'ENTREPOT		45 CARGO CONTROL NO. - N° DE CONTROLE DU FRET		46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR A L'IMPORTATION		47 CUSTOMS DUTIES DROITS DE DOUANE		48 SIMA ASSESSMENT COTISATION DE LMS		49 EXCISE TAX TAUX D'ACCISE		50 GST TPS		51 TOTAL	
D. Smith (613) 234-2345 CUSTOMS BROKER LTD. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx				23						65.00				53.25		118.25			
B33 (04)																Canada			

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

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

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

EXAMPLE 9

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) PROTEGE (LORSQU'IL EST COMPLETE)					
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		3 TRANSACTION NO. - N° DE TRANSACTION 00000589180643				Help Aide Restore - Restaurer			
4 OFFICE NO. N° DE BUREAU 21 914		5 COST REGISTRATION NO. N° DE TPS 914		6 PAYMENT CODE CODE DE PAIEMENT		7 MODE OF SHIPMENT MODE DE NAVIGATION		8 PORT OF ORIGIN PORT D'ORIGINE		9 TOTAL WGT. - TOTAL DE LA VLD	
10 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX		11 PLACE OF EXPORT LIEU D'EXPORTATION UTX		12 TARIFF TREATMENT TRAITEMENT TARIFFAIRE 10		13 TYPE OF EXPORT TYPE DE BUREAU DE SORTIE 10		14 FREIGHT - FRET		RESERVED FOR USE RESERVE A L'USAGE DES USAGERS	
15 RELEASE DATE - DATE DE LA MAINLEVÉE		16 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTATEUR A L'IMPORTATION CAD		17 TIME LIMIT - DELAI		18 FREIGHT - FRET		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE	
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION 4 cants./ 4 boîtes		23 WEIGHT FROM / POIDS / KGM 10000.000		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO 56044000010024		25 SPECIAL AUTHORITY / AUTORISATION SPECIALE 1		26 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		28 TARIFF CODE / TARIFAIRE 10000.000		29 QUANTITY / QUANTITE 10000.000		30 U - M NMB 13		31 RATE OF DUTY / TAUX DE DROIT 10000.00		32 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00	
33 CUSTOMS DUTIES / DROITS DE DOUANE		34 SIMA ASSESSMENT / COTISATION DE LMS		35 EXCISE TAX / TAXE D'ACCISE		36 VALUE FOR TAX / VALEUR POUR TAXE		37 GST / TPS		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
Forward to office - Fort Erie 410/ Transmis au bureau - Fort Erie 410											
39 VALUE FOR DUTY / VALEUR EN DOUANE		40 CUSTOMS DUTIES / DROITS DE DOUANE		41 SIMA ASSESSMENT / COTISATION DE LMS		42 EXCISE TAX / TAXE D'ACCISE		43 VALUE FOR TAX / VALEUR POUR TAXE		44 GST / TPS	
45 WAREHOUSE NO. - N° D'ENTREPOT 23		46 CARGO CONTROL NO. - N° DE CONTROLE DU FRET		47 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR A L'IMPORTATION		48 EXCISE TAX / TAXE D'ACCISE		49 GST / TPS		50 TOTAL	
DECLARATION - DECLARATION I, D. Smith (613) 234-2345 FEDERAL PROSELYTIC OFFICER'S OFF. OF Customs Broker Ltd. I DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx DATE SIGNATURE		43 DEPOSIT - DEPOT		44 WAREHOUSE NO. - N° D'ENTREPOT 23		45 CARGO CONTROL NO. - N° DE CONTROLE DU FRET		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR A L'IMPORTATION		47 EXCISE TAX / TAXE D'ACCISE	
48 EXCISE TAX / TAXE D'ACCISE		49 GST / TPS		50 TOTAL		51 TOTAL		52 TOTAL		53 TOTAL	

Type 21 – Ex-warehouse, export

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

EXAMPLE 10

		Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLETÉ)	
IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer			
3 TYPE 21		4 OFFICE NO. / N° DE BUREAU 914		5 COST REGISTRATION NO. / N° DE TPS UTX		6 PAYMENT CODE / CODE DE PAIEMENT 10		7 MODE OF SHIPMENT / MODE DE DÉPART UTX	
8 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		9 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		10 TARIFF TREATMENT / TRAITEMENT TARIFFAIRE 10		11 TYPE OF PORT / BUREAU DE DORTÉ (ÉCÉL) UTX 78161		12 TOTAL WGT. - TOTAL DE LA VIO RESERVED FOR USE / RÉSERVÉ À L'USAGE DES USAGERS	
13 SUB ID / N° DE SOUS-ÉVÉNÈTE 1		14 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		15 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		16 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		17 TIME LIMIT - DÉLAI CAD	
18 SCHEDULED DATE / DATE PRÉVUE DE DÉPART 1		19 FREIGHT - FRET CAD		20 RELEASE DATE - DATE DE LA MAINLEVÉE					

1 LINE / LIGNE 1 See below / Voir au-dessous		22 WEIGHT FROM / POIDS / KGM 10000.000		23 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBERS - NUMÉROS 11221000010002		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1			
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		28 TARIFF CODE / TARIFAIRE 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 RATE OF DUTY / TAUX DE TPS 5.00		36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 9,800.00	
37 VALUE FOR DUTY / VALEUR EN DOUANE 9800.00		38 CUSTOMS DUTIES / DROITS DE DOUANE 9800.00		39 SIMA ASSESSMENT / COTISATION DE LMSI 0		40 EXCISE TAX / TAXE D'ACCISE 0		41 VALUE FOR TAX / VALEUR POUR TAXE 9800.00	
21 LINE / LIGNE 20 boxes (form K11 attached \$200) / 40 boîtes (formulaire K11 ci-inclus 200\$)		22 WEIGHT FROM / POIDS / KGM 10000.000		23 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBERS - NUMÉROS 11221000010002		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1			
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		28 TARIFF CODE / TARIFAIRE 10000.000		29 QUANTITY / QUANTITÉ NMB 13		30 RATE OF DUTY / TAUX DE TPS 5.00		36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 9,800.00	
37 VALUE FOR DUTY / VALEUR EN DOUANE 9800.00		38 CUSTOMS DUTIES / DROITS DE DOUANE 9800.00		39 SIMA ASSESSMENT / COTISATION DE LMSI 0		40 EXCISE TAX / TAXE D'ACCISE 0		41 VALUE FOR TAX / VALEUR POUR TAXE 9800.00	

DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Broker Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RÉSÉRVATIONS CI-DESSUS SONT VRAIES ET COMPLÈTES. Jan. 3, 20xx DATE SIGNATURE				43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT 23		47 CUSTOMS ASSESSMENT / COTISATION DE LMSI 0	
				45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 0		48 EXCISE TAX / TAXE D'ACCISE 0	
				46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 0		49 TOTAL 9800.00	

Type 21 – Ex-Warehouse, damaged goods

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

EXAMPLE 11

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		Help Aide Restore - Restaurer	
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		123456789RM0001		00000589180643			
8 DIB NO. - N° DE SOUS-ÉCRITE		11 VENDOR NAME - NOM DU VENDEUR		NO. - N°		6 TOTAL SFD - TOTAL DE LA VD	
1		YXZ Exporting Company Ltd. UTX 78161				RESERVED FOR CCSA USE RÉSERVÉ À L'USAGE DE L'AGENCE	
3 TYPE		4 OFFICE NO. - N° DE BUREAU		5 COST REGISTRATION NO. - N° DE TPS		6 PAYMENT CODE - CODE DE PAIEMENT	
21		497		UTX		2	
7 QUANTITY OF UNITS - QUANTITÉ D'UNITÉS		9 PLACE OF ORIGIN - LIEU D'ORIGINE		10 FREIGHT CLASSIFICATION - CLASSIFICATION TARIFAIRE		11 U.S. PORT OF ORIGIN - BUREAU DE DORTÉ D'ORIGINE	
UTX		UTX		2			
12 DIRECT SHIPMENT DATE - DATE DE DÉPART DIRECT		13 CURRENCY CODE - DEVISE		14 TIME LIMIT - DÉLAI		15 FREIGHT - FRET	
		CAD					
				20 RELEASE DATE - DATE DE LA MANLEVÉE			
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT / TDM - POIDS / NOM		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE	
1		See below / Voir au-dessous				25 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. - N° DE CLASSIFICATION		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U - M	
5208399090		10000.000		NMB 13		31 YTD CODE - CODE ANNUEL	
32 VALUE FOR DUTY - VALEUR EN DOUANE		33 CUSTOMS DUTIES - DROITS DE DOUANE		34 SIVA ADJUSTMENT - COTISATION DE LMS		35 EXCISE TAX - TAXE D'ACCISE	
10000.00						36 VALUE FOR TAX - VALEUR POUR TAXE	
37 CLASSIFICATION NO. - N° DE CLASSIFICATION		38 TARIFF CODE - TARIF		39 QUANTITY - QUANTITÉ		40 U - M	
						41 YTD CODE - CODE ANNUEL	
32 VALUE FOR DUTY - VALEUR EN DOUANE		33 CUSTOMS DUTIES - DROITS DE DOUANE		34 SIVA ADJUSTMENT - COTISATION DE LMS		35 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT / TDM - POIDS / NOM		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE	
		6 rolls book cloth / 6 rouleaux de toile de feilure				25 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. - N° DE CLASSIFICATION		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U - M	
						31 YTD CODE - CODE ANNUEL	
32 VALUE FOR DUTY - VALEUR EN DOUANE		33 CUSTOMS DUTIES - DROITS DE DOUANE		34 SIVA ADJUSTMENT - COTISATION DE LMS		35 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT / TDM - POIDS / NOM		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE	
		Drawback claim no. 0-2348 January 6, 20xx				25 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. - N° DE CLASSIFICATION		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U - M	
						31 YTD CODE - CODE ANNUEL	
32 VALUE FOR DUTY - VALEUR EN DOUANE		33 CUSTOMS DUTIES - DROITS DE DOUANE		34 SIVA ADJUSTMENT - COTISATION DE LMS		35 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT / TDM - POIDS / NOM		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE	
		Demande de drawback no. 0-2348 le 6 janvier 20xx.				25 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. - N° DE CLASSIFICATION		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U - M	
						31 YTD CODE - CODE ANNUEL	
32 VALUE FOR DUTY - VALEUR EN DOUANE		33 CUSTOMS DUTIES - DROITS DE DOUANE		34 SIVA ADJUSTMENT - COTISATION DE LMS		35 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT / TDM - POIDS / NOM		24 PREVIOUS TRANSACTION - TRANSACTION ANTÉRIEURE	
		Forward to Office - Cornwall 409 / Transmis au bureaux - Cornwall 409				25 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. - N° DE CLASSIFICATION		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U - M	
						31 YTD CODE - CODE ANNUEL	
32 VALUE FOR DUTY - VALEUR EN DOUANE		33 CUSTOMS DUTIES - DROITS DE DOUANE		34 SIVA ADJUSTMENT - COTISATION DE LMS		35 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
DECLARATION - DÉCLARATION		43 DEPOSIT - DÉPÔT		47 OTHER NOTES - AUTRES REMARQUES		48 ASSIGNMENT COLLECTION - COLLECTE	
I, D. Smith (613) 234-2345						49 EXCISE TAX - TAXE D'ACCISE	
OF Customs Broker Ltd.		44 WAREHOUSE NO. - N° D'ENTRÉE		50 GST - TPS		51 TOTAL	
CUSTOMS BROKER / AGENT		23					
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		51 TOTAL			
Jan. 3, 20xx							
DATE		46 CARRIER CODE AT DEPARTATION - CODE DE TRANSPORTATEUR À L'EXPORTATION					
SIGNATURE							

B3-3 (04)

Canada

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

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

EXAMPLE 12

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED (WHEN COMPLETED) / PROTÉGÉ (LORSQU'IL EST COMPLETÉ)													
IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001	TRANSACTION NO. - N° DE TRANSACTION 00000589180643		<input type="button" value="Help"/> <input type="button" value="Aide"/> <input type="button" value="Restore - Restaurer"/>														
3 TYPE 22	4 OFFICE NO. / N° DE BUREAU 914	5 COST REGISTRATION NO. / N° DE TPS 10	6 PAYMENT CODE / CODE DE PAIEMENT	7 MODE OF SHIP / MODE DE NAVIGATION	8 PORT OF ORIGIN / PORT D'ORIGINE	9 TOTAL WGT. - TOTAL DE LA VLD													
10 SUB ID / N° DE SOUS-ÉVÉNEMENT 1	11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161	NO. - N°	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	15 TYPE OF PORT / BUREAU DE DORTÉ / DÉCL.	RESERVED FOR USE / RÉSERVÉ À L'USAGE DES USAGERS												
			16 CREDIT DEFERMENT DATE / DATE D'ÉCHEANCEMENT DU CRÉDIT CAD	17 CARRY CODE / CODE DE DÉLAIS	18 TIME LIMIT - DÉLAI	19 FREIGHT - FRET	20 RELEASE DATE - DATE DE LA MAINLEVÉE												
21 LINE / LIGNE 1	22 DESCRIPTION / DESCRIPTION 200 ctns / 200 boîtes	23 WEIGHT FROM / POIDS / KGM 50.000	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBER - NUMERO 11221000010057	25 SPECIAL AUTHORITY / AUTORISATION SPECIALE 1	26 CLASSIFICATION NO. / N° DE CLASSEMENT 2402109000	27 TARIFF CODE / TARIFAIRE 50.000	28 QUANTITY / QUANTITE 2000.00	29 UOM - M KGM	30 EXCISE TAX / TAXE D'ACCISE 13	31 RATE OF DUTY / TAUX DE DORTÉ 10	32 RATE OF TAX / TAUX T.A.	33 DEPART OF TAX / TAUX DE TPS	34 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 2,000.00						
35 VALUE FOR DUTY / VALEUR EN DOUANE 2000.00		36 CUSTOMS DUTIES / DROITS DE DOUANE	37 SIMA ASSESSMENT / COTISATION DE LMS	38 EXCISE TAX / TAXE D'ACCISE	39 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS													
21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT FROM / POIDS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBER - NUMERO	25 SPECIAL AUTHORITY / AUTORISATION SPECIALE	26 CLASSIFICATION NO. / N° DE CLASSEMENT	27 TARIFF CODE / TARIFAIRE	28 QUANTITY / QUANTITE	29 UOM - M	30 EXCISE TAX / TAXE D'ACCISE	31 RATE OF DUTY / TAUX DE DORTÉ	32 RATE OF TAX / TAUX T.A.	33 DEPART OF TAX / TAUX DE TPS	34 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE						
35 VALUE FOR DUTY / VALEUR EN DOUANE		36 CUSTOMS DUTIES / DROITS DE DOUANE	37 SIMA ASSESSMENT / COTISATION DE LMS	38 EXCISE TAX / TAXE D'ACCISE	39 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS													
21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT FROM / POIDS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBER - NUMERO	25 SPECIAL AUTHORITY / AUTORISATION SPECIALE	26 CLASSIFICATION NO. / N° DE CLASSEMENT	27 TARIFF CODE / TARIFAIRE	28 QUANTITY / QUANTITE	29 UOM - M	30 EXCISE TAX / TAXE D'ACCISE	31 RATE OF DUTY / TAUX DE DORTÉ	32 RATE OF TAX / TAUX T.A.	33 DEPART OF TAX / TAUX DE TPS	34 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE						
35 VALUE FOR DUTY / VALEUR EN DOUANE		36 CUSTOMS DUTIES / DROITS DE DOUANE	37 SIMA ASSESSMENT / COTISATION DE LMS	38 EXCISE TAX / TAXE D'ACCISE	39 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS													
21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT FROM / POIDS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBER - NUMERO	25 SPECIAL AUTHORITY / AUTORISATION SPECIALE	26 CLASSIFICATION NO. / N° DE CLASSEMENT	27 TARIFF CODE / TARIFAIRE	28 QUANTITY / QUANTITE	29 UOM - M	30 EXCISE TAX / TAXE D'ACCISE	31 RATE OF DUTY / TAUX DE DORTÉ	32 RATE OF TAX / TAUX T.A.	33 DEPART OF TAX / TAUX DE TPS	34 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE						
35 VALUE FOR DUTY / VALEUR EN DOUANE		36 CUSTOMS DUTIES / DROITS DE DOUANE	37 SIMA ASSESSMENT / COTISATION DE LMS	38 EXCISE TAX / TAXE D'ACCISE	39 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS													
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 FEDERAL PROS. SMO. / LES PROS. SMO. F.F.P. OF Customs Broker Ltd. SPONSOR / AGENT - IMPORTATEUR / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RÉSÉVATIONS CI-DESSUS SONT VRAIES ET COMPLÈTES. Jan. 3, 20xx DATE SIGNATURE				43 DEPART - DÉPOT 44 WAREHOUSE NO. - N° D'ENTRÉPÔT 23		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION		47 CUSTOMS DUTIES / DROITS DE DOUANE		48 SIMA ASSESSMENT / COTISATION DE LMS		49 EXCISE TAX / TAXE D'ACCISE		50 GST / TPS		51 TOTAL	

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

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

EXAMPLE 13

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED PROTÉGÉ LORSQU'IL EST COMPLÉTÉ	
INFORMER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001	TRANSACTION NO. - N° DE TRANSACTION 0000589180643		Help Aide Restore - Restaurer		
3 TYPE 30	4 OFFICE NO. N° DE BUREAU 914	5 COST REGISTRATION NO. N° DE TPS 10	6 PAYMENT CODE CODE DE PAIEMENT	7 MODE OF SHIPMENT MODE DE TRANSPORT	8 PORT OF ORIGIN PORT D'ORIGINE	9 TOTAL WGT. - TOTAL DE LA VLD	
10 COUNTRY OF ORIGIN PAYS D'ORIGINE UTX	11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161	12 QUANTITY QUANTITÉ	13 WEIGHT FROM POINTS / KGM 10000.000	14 PLACE OF EXPORT LIEU D'EXPORTATION UTX	15 TARIFF TREATMENT TRAITEMENT TARIFAIRE 10	16 PRESENTATION CODE CODE DE PRÉSENTATION	17 TIME LIMIT - DÉLAI 2
18 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT À L'IMPORTATION CAD	19 FREIGHT - FRET Y/A	20 RELEASE DATE - DATE DE LA MAINLEVÉE		RESERVED FOR USE RESERVE À L'USAGE DES USAGERS			
21 LINE / LIGNE 1	22 DESCRIPTION / DESCRIPTION 5 ctns no. 115 / 5 boîtes no. 115	23 WEIGHT FROM POINTS / KGM 10000.000	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMÉRO 11221000010002	25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1			
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000	28 TARIFF CODE / TARIFAIRE 10000.000	29 QUANTITY / QUANTITÉ 10000.000	30 U - M KGM	31 EXCISE CODE / CODE DE DROIT D'ACCISE 13	32 RATE OF DUTY / TAUX DE DROIT 0.00000	33 DEPART OF DUTY / TAUX DE TPS 10,000.00	36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10000.00
37 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		38 CUSTOMS DUTIES / DROITS DE DOUANE	39 SIMA ASSESSMENT / COTISATION DE LMS	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS	
Move to warehouse no. 024 / Transférer à l'entrepôt no. 024							
21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT FROM POINTS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMÉRO	25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITÉ	30 U - M	31 EXCISE CODE / CODE DE DROIT D'ACCISE	32 RATE OF DUTY / TAUX DE DROIT	33 DEPART OF DUTY / 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 LMS	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS	
21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT FROM POINTS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMÉRO	25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITÉ	30 U - M	31 EXCISE CODE / CODE DE DROIT D'ACCISE	32 RATE OF DUTY / TAUX DE DROIT	33 DEPART OF DUTY / 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 LMS	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS	
21 LINE / LIGNE	22 DESCRIPTION / DESCRIPTION	23 WEIGHT FROM POINTS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMÉRO	25 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITÉ	30 U - M	31 EXCISE CODE / CODE DE DROIT D'ACCISE	32 RATE OF DUTY / TAUX DE DROIT	33 DEPART OF DUTY / 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 LMS	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 FEDERAL PROS. SING. - LES PROS. SING. F.P. OF / DE Customs Broker Ltd. IMPORTER / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLÈTS. Jan. 3, 20xx DATE <i>DS</i> SIGNATURE				43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT 23	45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET	46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORT À L'IMPORTATION	47 CUSTOMS DUTIES / DROITS DE DOUANE 48 SIMA ASSESSMENT / COTISATION DE LMS 49 EXCISE TAX / TAXE D'ACCISE 50 GST / TPS 51 TOTAL

Type 30 – Transfer of goods within a CBSA office

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

EXAMPLE 14

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (AFTER REPLY)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer	
3 TYPE 30		4 OFFICE NO. / N° DE BUREAU 497		5 COST REGISTRATION NO. / N° DE TPS UTX		6 PAYMENT CODE / CODE DE PAIEMENT UTX	
7 MOVEMENT CODE / CODE DE MOUVEMENT 10		8 PORT OF ORIGIN / PORT D'ORIGINE UTX		9 PORT OF DESTINATION / PORT DE DESTINATION UTX		10 TOTAL WGT. - TOTAL DE LA VLD 10,000.00	
11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		12 QUANTITY OF ORIGIN / QUANTITÉ D'ORIGINE 10000.000		13 PLACE OF ORIGIN / LIB. D'ORIGINATION UTX		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	
15 DEBIT DISEMBL DATE / DATE DE PROPORTION DIRECTE 1		16 CIRCULAR DIVISION / DIVISION CIRCULAIRE CAD		17 TIME LIMIT - DELAI 23		18 FREIGHT - FRET M	
19 RELEASE DATE - DATE DE LA MANLEVÉE		20 RESERVED FOR CUSTOMS USE / RÉSERVÉ À L'USAGE DES DOUANES					
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION 1 ctn / 1 boîte		23 WEIGHT / POIDS / KG 13		24 REVISED TRANSACTION - TRANSACTION RÉVISÉE / DATE (MM/AA) - NOMBRE 11221000010002	
25 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		26 TARIFF CODE / TARIF 10000.000		27 QUANTITY / QUANTITÉ NMB		28 U - M 13	
29 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		30 CUSTOMS DUTIES / DROITS DE DOUANE 10000.00		31 SIMA ASSIGNMENT / COTISATION DE LMS 13		32 EXCISE TAX / TAXE D'ACCISE 0.00000	
33 VALUE FOR TAX / VALEUR POUR TAXE 5.00		34 RATE OF GST / TAUX T.G. 5.00		35 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGÉ 10,000.00		36 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
The property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfer. La propriété des marchandises désignées dans cette déclaration est véritablement cédée par le cédant soussigné au cessionnaire soussigné qui accepte cette cession par les présentes.							
21 LINE / LIGNE Date		22 DESCRIPTION / DESCRIPTION Signature of Transferor or Attorney / Signature du cédant or du procureur		23 WEIGHT / POIDS / KG Signature of transferee or Attorney / Signature du cessionnaire ou du procureur		24 REVISED TRANSACTION - TRANSACTION RÉVISÉE / DATE (MM/AA) - NOMBRE AP's Auth Parts Ltd. (M. Hunter)	
25 CLASSIFICATION NO. / N° DE CLASSEMENT 01/02/20xx		26 TARIFF CODE / TARIF (G. Walters)		27 QUANTITY / QUANTITÉ Signature of transferee or Attorney / Signature du cessionnaire ou du procureur		28 U - M Signature of transferee or Attorney / Signature du cessionnaire ou du procureur	
29 VALUE FOR DUTY / VALEUR EN DOUANE 01/02/20xx		30 CUSTOMS DUTIES / DROITS DE DOUANE (G. Walters)		31 SIMA ASSIGNMENT / COTISATION DE LMS Signature of transferee or Attorney / Signature du cessionnaire ou du procureur		32 EXCISE TAX / TAXE D'ACCISE AP's Auth Parts Ltd. (M. Hunter)	
33 VALUE FOR TAX / VALEUR POUR TAXE Date		34 RATE OF GST / TAUX T.G. Signature of transferee or Attorney / Signature du cessionnaire ou du procureur		35 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGÉ Signature of transferee or Attorney / Signature du cessionnaire ou du procureur		36 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
DECLARATION - DÉCLARATION I, D. Smith (613) 234-2345 PLEASE PRINT NAME OF THE SIGNER'S FIRM / S'IL VOUS PLAIT, IMPRIMER LE NOM DE L'IMPORTATEUR / VENDEUR OF Customs Broker Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS Jan. 3, 20xx SIGNATURE				43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTRÉE/PÔT 23		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION	
47 CUSTOMS DUTIES / DROITS DE DOUANE		48 SIMA ASSIGNMENT / COTISATION DE LMS		49 EXCISE TAX / TAXE D'ACCISE		50 GST / TPS	
51 TOTAL							

Type 30 – Transfer of ownership within a CBSA office

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

EXAMPLE 15

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (AFTER FILING)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer	
3 TYPE 30		4 OFFICE NO. / N° DE BUREAU 497		5 COST REGISTRATION NO. / N° DE TPS UTX		6 PAYMENT CODE / CODE DE PAIEMENT UTX	
7 MOVEMENT CODE / CODE DE DÉPART 2		8 PORT OF ORIGIN / PORT D'ORIGINE UTX		9 PORT OF DESTINATION / PORT DE DESTINATION UTX		10 TOTAL WGT. - TOTAL DE LA VLD 10,000.00	
11 VENDOR NAME - NOM DU VENDEUR YXZ Exporting Company Ltd. UTX 78161		12 QUANTITY OF ORIGIN / QUANTITÉ D'ORIGINE 1000.000		13 PLACE OF ORIGIN / LIEU D'ORIGINATION UTX		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 2	
15 DEBIT D'ORIGINE / DATE PROPORTION DIRECTE M		16 COUNTRY CODE / CODE DU PAYS CAD		17 TIME LIMIT - DÉLAI 23		18 FREIGHT - FRET M	
19 RELEASE DATE - DATE DE LA MANLEVÉE		RESERVED FOR CUSTOMS USE / RÉSERVÉ À L'USAGE DES DOUANES					
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION 48 ctzs no. 1-48 / 48 boîtes no. 1-48		23 WEIGHT / POIDS / KG 1000.000		24 REVISED TRANSACTION / TRANSACTION ANTÉRIEURE 1195600010002	
25 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		26 TARIFF CODE / TARIF 1000.000		27 QUANTITY / QUANTITÉ 1000.000		28 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
29 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		30 CUSTOMS DUTIES / DROITS DE DOUANE 10000.00		31 SIMA ASSIGNMENT / COTISATION DE LMS NMB 13		32 EXCISE TAX / TAXE D'ACCISE 6.00000	
33 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		34 EXCISE TAX / TAXE D'ACCISE 6.00000		35 VALUE FOR TAX / VALEUR POUR TAXE 10000.00		36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 10,000.00	
<p style="text-align: center;"> The Property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfer. La propriété des marchandises désignées dans cette déclaration est véritablement cédée par le cédant soussigné au cessionnaire soussigné qui accepte cette cession par les présentes. </p>							
21 LINE / LIGNE Date		22 DESCRIPTION / DESCRIPTION Signature of transferor or attorney / Signature du cédant ou du procureur		23 WEIGHT / POIDS / KG Signature of transferee or attorney / Signature du cessionnaire ou du procureur		24 REVISED TRANSACTION / TRANSACTION ANTÉRIEURE Signature of transferee or attorney / Signature du cessionnaire ou du procureur	
25 CLASSIFICATION NO. / N° DE CLASSEMENT Date		26 TARIFF CODE / TARIF Signature of transferor or attorney / Signature du cédant ou du procureur		27 QUANTITY / QUANTITÉ Signature of transferee or attorney / Signature du cessionnaire ou du procureur		28 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE Signature of transferee or attorney / Signature du cessionnaire ou du procureur	
29 VALUE FOR DUTY / VALEUR EN DOUANE Date		30 CUSTOMS DUTIES / DROITS DE DOUANE Signature of transferor or attorney / Signature du cédant ou du procureur		31 SIMA ASSIGNMENT / COTISATION DE LMS Signature of transferee or attorney / Signature du cessionnaire ou du procureur		32 EXCISE TAX / TAXE D'ACCISE Signature of transferee or attorney / Signature du cessionnaire ou du procureur	
33 VALUE FOR TAX / VALEUR POUR TAXE Date		34 EXCISE TAX / TAXE D'ACCISE Signature of transferor or attorney / Signature du cédant ou du procureur		35 VALUE FOR TAX / VALEUR POUR TAXE Signature of transferee or attorney / Signature du cessionnaire ou du procureur		36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE Signature of transferee or attorney / Signature du cessionnaire ou du procureur	
37 DECLARATION / DÉCLARATION I, D. Smith (613) 234-2345 OF Customs Broker Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx		43 DEPOSIT - DÉPÔT 1,000.00		44 WAREHOUSE NO. - N° D'ENTREPÔT 23		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET	
46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION		47 CUSTOMS DUTIES / DROITS DE DOUANE		48 SIMA ASSIGNMENT / COTISATION DE LMS		49 EXCISE TAX / TAXE D'ACCISE	
50 GST / TPS		51 TOTAL		52 TOTAL		53 TOTAL	

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

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

EXAMPLE 16

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED PROTÉGÉ (UNE FOIS REMPLI)	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. - N°		2 TRANSACTION NO. - N° DE TRANSACTION		Help Aide Restore - Restaurer	
ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		123456789RM0001		00000589180643			
8 DIB NO. - N° DE SOUS-LETTRE		11 VENDOR NAME - NOM DU VENDEUR		NO. - N°		RESERVED FOR COSA USE RÉSERVÉ À L'USAGE DE L'UNION	
1		YXZ Exporting Company Ltd. UTX 78161					
3 TYPE		4 OFFICE NO. - N° DE BUREAU		5 COST REGISTRATION NO. - N° DE TPS		6 PAYMENT CODE - CODE DE PAIEMENT	
30		497		UTX		UTX	
7 QUANTITY OF UNITS - QUANTITÉ		8 PLACE OF ORIGIN - LIEU D'ORIGINE		9 TRANSIT TIME - ÉTAPEMENT TARIFAIRE		10 U.S. PORT OF ORIGIN - BUREAU DE DORTÉ DE L'É.U.	
1		UTX		10			
16 DIRECT SHIPMENT DATE - DATE DE DÉPART DIRECT		17 CURRENCY - DEVISE		18 TIME LIMIT - DÉLAI		19 FREIGHT - FRET	
		CAD		2		Y/A	
						20 RELEASE DATE - DATE DE LA MANŒUVRE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT FROM POIDS - POIDS		24 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
1		20 ctns no. HSJ1/HSJ20 20 boîtes no. HSJ1/HSJ20		11221000010024		1	
27 CLASSIFICATION NO. - N° DE CLASSEMENT		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U.S. - N°	
8511100000		1000.000		NMB 13			
31 VALUE FOR DUTY - VALEUR EN DOUANE		32 CUSTOMS DUTIES - DROITS DE DOUANE		33 SIVA ASSIGNMENT - COTISATION DE LMS		34 EXCISE TAX - TAXE D'ACCISE	
10000.00						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT FROM POIDS - POIDS		24 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
		First transfer of these goods / Premier transfert de ces marchandises					
27 CLASSIFICATION NO. - N° DE CLASSEMENT		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U.S. - N°	
31 VALUE FOR DUTY - VALEUR EN DOUANE		32 CUSTOMS DUTIES - DROITS DE DOUANE		33 SIVA ASSIGNMENT - COTISATION DE LMS		34 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT FROM POIDS - POIDS		24 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
		Move to warehouse no. 16 / Transférer à l'entrepôt no. 16					
27 CLASSIFICATION NO. - N° DE CLASSEMENT		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U.S. - N°	
31 VALUE FOR DUTY - VALEUR EN DOUANE		32 CUSTOMS DUTIES - DROITS DE DOUANE		33 SIVA ASSIGNMENT - COTISATION DE LMS		34 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT FROM POIDS - POIDS		24 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
		The property in the above goods is hereby transferred bona fide by the undersigned transferor to the undersigned transferee who hereby accepts such transfer. / La propriété des marchandises désignées dans cette déclaration est véritablement cédée par le cédant soussigné au cessionnaire soussigné qui accepte cette cession par les présentes.					
27 CLASSIFICATION NO. - N° DE CLASSEMENT		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U.S. - N°	
31 VALUE FOR DUTY - VALEUR EN DOUANE		32 CUSTOMS DUTIES - DROITS DE DOUANE		33 SIVA ASSIGNMENT - COTISATION DE LMS		34 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT FROM POIDS - POIDS		24 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
		Date		Signature of transferor or attorney/Signature du cédant ou du procureur		Signature of transferee or attorney/Signature du cessionnaire ou du procureur	
27 CLASSIFICATION NO. - N° DE CLASSEMENT		28 TARIFF CODE - TARIF		29 QUANTITY - QUANTITÉ		30 U.S. - N°	
31 VALUE FOR DUTY - VALEUR EN DOUANE		32 CUSTOMS DUTIES - DROITS DE DOUANE		33 SIVA ASSIGNMENT - COTISATION DE LMS		34 EXCISE TAX - TAXE D'ACCISE	
						41 VALUE FOR TAX - VALEUR POUR TAXE	
21 LINE - LIGNE		22 DESCRIPTION - DESCRIPTION		23 WEIGHT FROM POIDS - POIDS		24 SPECIAL AUTHORITY - AUTORISATION SPÉCIALE	
		DECLARATION - DÉCLARATION		43 DEPOSIT - DÉPÔT		47 OTHER NOTES - NOTES DIVERSES	
		D. Smith (613)234-2345					
		CUSTOMS BROKER LTD.		44 WAREHOUSE NO. - N° D'ENTREPÔT		48 ASSESSMENT COLLECTION - COLLECTÉ	
				23			
		Jan. 3, 20xx		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		49 EXCISE TAX - TAXE D'ACCISE	
		[Signature]		46 CARRIER CODE AT DEPARTURE - CODE DE TRANSPORT À L'ÉMBAQUEMENT		50 GST - TPS	
						51 TOTAL	

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

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

EXAMPLE 17

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE		PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643	
3 TYPE 30		4 OFFICE NO. / N° DE BUREAU 497		5 CBST IDENTIFICATION NO. / N° DE TPS 11221000010002	
6 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		7 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		8 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	
9 DATE OF SHIPMENT / DATE DE DÉPART M		10 TIME LIMIT - DÉLAI 23		11 FREIGHT - FRET M	
12 RELEASE DATE - DATE DE LA MARCHÉ 1		13 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		14 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	
15 DATE OF SHIPMENT / DATE DE DÉPART M		16 TIME LIMIT - DÉLAI 23		17 FREIGHT - FRET M	
18 RELEASE DATE - DATE DE LA MARCHÉ 1		19 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		20 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION 5 ctns no. 1-5 / 5 boîtes no. 1-5		23 WEIGHT FROM / PDS / HGT NMB 13	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		25 TARIFF CODE / TARIF 1000.000		26 RATE OF DUTY / TAUX T.A. 5.00	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 DUTY / TAUX T.A. 5.00		29 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION First transfer of these goods / Premier transfert de ces marchandises		23 WEIGHT FROM / PDS / HGT NMB 13	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		25 TARIFF CODE / TARIF 1000.000		26 RATE OF DUTY / TAUX T.A. 5.00	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 DUTY / TAUX T.A. 5.00		29 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION Move to warehouse no. 19 / Transférer à l'entrepôt no. 19		23 WEIGHT FROM / PDS / HGT NMB 13	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		25 TARIFF CODE / TARIF 1000.000		26 RATE OF DUTY / TAUX T.A. 5.00	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 DUTY / TAUX T.A. 5.00		29 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION Forwarded to office - TRURC 022 / Transmis au bureau TRURC 022		23 WEIGHT FROM / PDS / HGT NMB 13	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		25 TARIFF CODE / TARIF 1000.000		26 RATE OF DUTY / TAUX T.A. 5.00	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 DUTY / TAUX T.A. 5.00		29 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
21 LINE / LIGNE 1		22 DESCRIPTION / DÉSIGNATION Forwarded to office - TRURC 022 / Transmis au bureau TRURC 022		23 WEIGHT FROM / PDS / HGT NMB 13	
24 CLASSIFICATION NO. / N° DE CLASSEMENT 8511100000		25 TARIFF CODE / TARIF 1000.000		26 RATE OF DUTY / TAUX T.A. 5.00	
27 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		28 DUTY / TAUX T.A. 5.00		29 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 1	
DECLARATION - DÉCLARATION I, D. Smith (613)234-2345 OF Customs Broker Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS. Jan. 3, 20xx		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° CENTREPÔT 23		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET	
46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORT À L'IMPORTATION		47 CARRIER CODE AT EXPORTATION / CODE DE TRANSPORT À L'EXPORTATION		48 INVOICE TAX TAKE DEDUCTION	
49 TOTAL		50 TOTAL		51 TOTAL	

Type 30 – Transfer of goods to another CBSA office

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

APPENDIX D

FORM B3B, CANADA CUSTOMS CARGO CONTROL CONTINUATION SHEET


Form B3B Coding Instructions

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


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

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

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

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

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APPENDIX E

METRIC CONVERSION

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

APPENDIX F

CHECK DIGIT CALCULATION FOR TRANSACTION NUMBERS

A transaction number consists of three elements:

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

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

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

The Modulo 10 calculation is as follows:

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

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

For example, if the shipment is the first shipment imported into Canada since January 1, 1988, use 1 and zero fill the seven digits before the 1 (0000001).

- (b) starting with the high-order digit (the most left hand), multiply each digit in an odd-numbered position by 1, and multiply each digit in an even-numbered position by 2;
- (c) for each result of the multiplication above, if the result is greater than or equal to 10, add the two digits together to give a single digit result (e.g., a digit of 9 multiplied by 2 gives a result of 18. 18 is greater than 10, so add the digits 1 and 8 together to give a result of 9);
- (d) sum all of the results calculated above;
- (e) divide the sum by 10, giving a quotient and a remainder;
- (f) the remainder becomes the check digit and the 14th digit of the transaction number.

ILLUSTRATION

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

ACCOUNT SECURITY NUMBER					SEQUENTIAL NUMBER								CHECK DIGIT													
A	1	2	3	4	5	0	0	0	0	6	7	8	9	7												
B	×1	×2	×1	×2	×1	×2	×1	×2	×1	×2	×1	×2	×1													
C	1	4	3	8	5	0	0	0	0	12	71	69														
D	1	+	4	+	3	+	8	+	5	+	0	+	0	+	0	+	0	+	3	+	7	+	7	+	9	
E	The sum of row D =																								47	
F	The sum of row D divided by 10 =																								4.7	

APPENDIX G

DETAILED CODING STATEMENTS

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

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

21 LINE		22 DESCRIPTION		23 WEIGHT IN KILOGRAMS		24 PREVIOUS TRANSACTION		25 LINE		26 SPECIAL AUTHORITY	
27 CLASSIFICATION NO.		28 TARIFF CODE		29 QUANTITY		30 U - M		31 VED CODE		32 SIMA CODE	
37 VALUE FOR DUTY		38 DUTY		39 SIMA ASSESSMENT		40 EXCISE TAX		41 VALUE FOR TAX		42 GST	
1											
8510.20.10.10		1000		NMB	13		6		5		8695.00
10000.00		600.00							10600.00		530.00
2											
9105.21.10.00		100		NMB	13		6.5		5		850.00
1000.00		65.00							1065.00		53.25
Total VFD / Total de la VD: 11000.00				SIMA assess / Cotis. LMSI				0.00			
Deposit / Dépôt		0.00		Duty / Droit		665.00					
Warehouse No. / no. d'entrepôt		GST / TPS		583.25							
Total Input / Total introduit : 1238.25				Total:				1248.25			
Messages											
1063 - Total amount input as 1238.25 is calculated as 1248.25											
1063 - Montant total introduit de 1238.25 devrait être 1248.25											

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

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS — DETAILED CODING STATEMENT DOUANES CANADA — RELEVÉ DÉTAILLÉ DE CODAGE		PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI) B								
SEND TO - ENVOYER A Customs Broker Ltd.			NOTIFICATION TYPE - GENRE DE NOTIFICATION <input type="checkbox"/> ACCEPTED AS PRESENTED / ACCEPTÉ SELON PRÉSENTÉ <input checked="" type="checkbox"/> ACCEPTED WITH ADJUSTED TOTAL / ACCEPTÉ AVEC LE TOTAL AJUSTÉ <input type="checkbox"/> REJECTED / REJETÉ									
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789RM0001	2 TRANSACTION NO. - N° DE TRANSACTION 00000-520778014									
3 TYPE C	4 OFFICE NO. / N° DE BUREAU 497	5 GST REGISTRATION NO. / N° DE TPS	6 PAYMENT CODE / CODE DE Paiement	7 MODE OF USE / MODE D'EMPLOI 1	8 PORT OF UNLOADING / PORT DE DÉMARRAGE 1							
9 SUB. HDR. NO. / N° DE SAUC-EN-TÊTE 1	11 VENDOR NAME - NOM DU VENDEUR XYZ Exporting Company UTX 78161		10 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	13 PLACE OF EXPORT / LIQUIDATION UTX	14 TARIFF TREATMENT / TRAITEMENT TARIFFAIRE 10							
15 STATEMENT DATE - DATE DU RELEVÉ 20XX-01-03	16 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE 01	17 CTRY CODE / CODE DE PAYS 01	18 TIME LIMIT - DÉLAI USD	19 FREIGHT - FRETT 100	EXCHANGE RATE - TAUX DE CHANGE 1.15							
21 LINE / LIGNE		22 DESCRIPTION / DÉSIGNATION			23 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES		24 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE		25 LINE / LIGNE		26 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT		28 TARIFF CODE / TARIF	29 QUANTITY / QUANTITE	30 U - M	31 V.D. CODE / CODE V.D.	32 SIMA CODE / CODE SIMA	33 RATE OF CUSTOMS DUTY / TAUX 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		
1							100					
8510.20.10.10		1000	NMB	13	6		5		8695.00			
10000.00		600.00						10600.00		530.00		
2												
9105.21.10.00		100	NMB	13	6.5		5		850.00			
1000.00		65.00						1065.00		53.25		
Total VFD / Total de la VD: 11000.00				SIMA assess / Cotis. LMSI				0.00				
Deposit / Dépôt		0.00		Duty / Droit		665.00						
Warehouse No. / no. d'entrepôt		GST / TPS		583.25								
Total Input / Total introduit : 1247.25				Total:				1248.25				

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

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS — DETAILED CODING STATEMENT DOUANES CANADA — RELEVÉ DÉTAILLÉ DE CODAGE		PROTECTED (WHEN COMPLETED) PROTÉGÉ (LORSQU'IL EST REMPLI) B	
SEND TO - ENVOYER A Customs Broker Ltd.		NOTIFICATION TYPE - GENRE DE NOTIFICATION <input checked="" 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			
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario K1J 0L5		NO. - N° 123456789M0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000-520778014	
10 SUB. NR. NO. / N° DE SOUS-ENTRÉE 1		11 VENDOR NAME - NOM DU VENDEUR / NO. - N° XYZ Exporting Company UTX 78161		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	
13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10		15 PORT OF EXPORT / BUREAU DE SORTIE 5309	
16 SUBJECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE 01 01		17 CURRENCY CODE / DEVISE USD		18 TIME LIMIT - DÉLAI 100	
19 STATEMENT DATE - DATE DU RELEVÉ 20XX-01-03		EXCHANGE RATE - TAUX DE CHANGE 1.15			

21 LINE / LIGNE	22 DESCRIPTION / DESIGNATION	23 WEIGHT IN KILOGRAMS / POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION / TRANSACTION ANTERIEURE	25 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	33	34	35	36
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	43	44	45	46
1				100
8510.20.10.10	1000	NMB	13	6
10000.00	600.00			5
				10600.00
				530.00
2				
9105.21.10.00	100	NMB	13	6.5
1000.00	65.00			5
				1065.00
				53.25
Total VFD / Total de la VD: 11000.00		SIMA assess / Cotis. LMSI		0.00
Deposit / Dépôt: 0.00		Duty / Droit: 665.00		
Warehouse No. / no. d'entrepôt		GST / TPS: 583.25		
Total Input / Total introduit: 1248.25		Total:		1248.25

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

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

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

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

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

QUEBEC

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

313 Rimouski
 340 Rivière-du-Loup
 314 Rock Island
 375 Rock Island, Rte 143
 349 Rouyn-Noranda
 328 St. Armand-Philipsburg
 320 St-Hyacinthe
 321 St-Jean
 346 St-Jérôme
 335 St-Pamphile
 361 Sept-Îles
 315 Shawinigan
 316 Sherbrooke
 317 Sorel
 354 Stanhope
 347 Thetford Mines
 322 Trois-Rivières
 307 Trout River
 350 Val-d'Or
 323 Valleyfield
 327 Victoriaville
 308 Woburn

NORTHERN ONTARIO

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

SOUTHERN ONTARIO

459 Barrie
 460 Bracebridge
 480 Brampton

404 Brantford
 457 Cambridge
 406 Chatham
 458 Collingwood
 410 Fort Erie
 414 Guelph
 483 Halton Hills
 417 Hamilton
 448 Hanover
 401 Kitchener
 423 London
 424 Midland
 486 Newmarket
 427 Niagara Falls
 476 Oakville
 429 Orillia
 430 Oshawa
 482 Owen Sound
 435 Parry Sound – Georgian Bay Airport
 471 Port Colborne
 445 St. Catharines
 446 St. Thomas
 440 Sarnia
 442 Simcoe
 465 Sombra
 425 Stratford
 447 Tillsonburg
 491 Toronto – International Mail Division
 496 Toronto – Interport Sufferance Warehouse (Dixie)
 497 Toronto – International Airport (Pearson)
 495 Toronto – Metro Operations Division
 499 Toronto – Sufferance Truck Terminal (Kennedy
 Road)
 450 Wallaceburg
 451 Welland
 453 Windsor – Ambassador Bridge
 452 Windsor – Detroit/Canada Tunnel
 454 Windsor – Metro Operations
 492 Woodstock

PRAIRIE

706 Aden
 614 Big Beaver
 507 Boissevain
 701 Calgary
 612 Carievale
 521 Cartwright
 707 Carway
 709 Chief Mountain
 511 Churchill
 619 Climax
 615 Coronach
 524 Coulter
 705 Coutts
 520 Crystal City
 708 Del Bonita

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

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

QUEBEC

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

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

NORTHERN ONTARIO

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

SOUTHERN ONTARIO

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

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

PRAIRIE

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

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

PACIFIC

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

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

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

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

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

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

List 3 – Unit of Measure Codes

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

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

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

Code Explanation

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

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

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

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

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

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

51 Goods that are classified under heading numbers 98.01, 98.02, 98.03, 98.04, 98.05, 98.06, 98.07, 98.10, 98.11, 98.12, 98.15, 98.16, in the *Customs Tariff*, to the extent that the goods are not subject to duty under that Act, but not including goods that are classified under tariff item 9804.30.00 of that Chapter.

52 Medals, trophies, and other prizes, not including usual merchantable goods that are won outside Canada in competitions, that are bestowed, received, or accepted outside Canada or that are donated by persons outside Canada, for heroic deeds, valour, or distinction (Section 2 of Schedule VII).

53 Printed matter that is to be made available to the general public, without charge, for the promotion of tourism, where imported by or on the order of a foreign government, or an agency or representative thereof; or where imported by a board of trade, chamber of commerce, municipal or automobile

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

54 Goods that are imported by a charity or a public institution in Canada and that have been donated to the charity or institution (Section 4 of Schedule VII).

55 Goods that are imported by a particular person where:

(a) the goods are supplied to the particular person by a non-resident person for no consideration, other than shipping and handling charges, as replacement parts and/or replacement property under a warranty in respect of tangible personal property (Section 5 of Schedule VII); or

(b) the good is defective and is replaced by a replacement good under warranty for no additional consideration, other than shipping and handling charges, and is exported in place of the original defective good (Section 5.1 of Schedule VII, effective on February 28, 2000).

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

56 Prescription drugs and biologicals described in Part I of Schedule VI.

57 Medical and assistive devices as enumerated in Part II of Schedule VI.

59 Food or beverages for human consumption (including sweetening agents, seasonings, and other ingredients to be mixed with or used in the preparation of such food or beverages) as provided in Section 1 of Part III of Schedule VI but excluding: wine, spirits, beer, malt liquor, or other alcoholic beverages; carbonated beverages; non-carbonated fruit juice beverages or fruit-flavoured beverages containing less than 25% by volume of a natural fruit juice or combination of natural fruit juices; candies; confectionery; snack foods, and snack mixtures, salted nuts and salted seeds; granola products; ice lollies, fruit bars, rolls, or drops; ice cream, ice milk, sherbet, frozen yogurt or frozen pudding all in single servings; sweetened baked goods in quantities of less than six single servings; pudding or beverages (other than unflavoured milk) in individual single servings other than when prepared and packaged specially for consumption by babies; prepared salads; sandwiches and similar products; platters of cheese, cold cuts, fruit or vegetables, and other arrangements of prepared food; unbottled water.

60 Goods related to agriculture and fishing as enumerated in Part IV of Schedule VI but not including property that is provided by *Agriculture and Fishing Property (GST/HST) Regulations* pursuant to Section 10 of that Part.

- 61 Goods related to agriculture and fishing which are provided for by the *Agriculture and Fishing Property (GST/HST) Regulations* pursuant to Section 10 of Part IV of Schedule VI but not including fishing boats purchased for use in the commercial fisheries.
- 62 Fishing boats purchased for use in the commercial fisheries, are provided for by the *Agriculture and Fishing Property (GST/HST) Regulations* pursuant to Section 10 of Part IV of Schedule VI.
- 63 Goods for the use of the Governor General as provided by Section 1 of Part VIII of Schedule VI.
- 64 Goods for use in the construction of a bridge or tunnel that crosses the boundary between Canada and the United States when imported by an international bridge or tunnel authority as provided for by Section 2 of Part VIII of Schedule VI.
- 65 Goods other than prescribed goods in the *Mail and Courier Imports (GST/HST) Regulations* that are sent to the recipient of the goods at an address in Canada by mail or courier and the value of which is not more than \$20 as provided for by Section 7 of Schedule VII.
- Code 66 Applies to goods that are prescribed under the *Non-taxable Imported Goods (GST) Regulations* made pursuant to Section 8 of Schedule VII.**
- 66 Prescribed goods imported in prescribed circumstances and under prescribed terms and conditions as provided for by section 8 of Schedule VII. The only goods that are prescribed are those in the *Non-Taxable Imported Goods (GST) Regulations*. To qualify for non-taxable status on importation, the goods must meet the terms, conditions, and circumstances that are specified in the *Non-Taxable Imported Goods (GST) Regulations*. Additionally, certain goods must also satisfy the requirements of the *Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.
- Codes 67 to 85 Apply to goods that are non-taxable by virtue of an Act to Parliament other than the *Excise Tax Act*.**
- 67 Goods for the personal use of foreign representatives and their dependents, members of the administrative and technical staff of diplomatic missions and their dependents, consular employees and their dependents, and senior officials of international organizations and their dependents.
- 68 Goods for the official use of diplomatic missions, consular posts, and international organizations.
- 69 Furniture, personal effects, and a motor vehicle for the personal use of members of the Visiting Forces and their dependent spouses and children, on their first arrival in Canada.
- 70 Goods for the exclusive use of the Visiting Forces.
- 71 Goods imported by the government of the province of Alberta.
- 72 Goods imported by the government of the province of British Columbia.
- 73 Goods imported by the government of the province of Manitoba.
- 74 Goods imported by the government of the province of Newfoundland and Labrador.
- 75 Goods imported by the government of the province of New Brunswick.
- 76 Goods imported by the government of the province of Nova Scotia.
- 77 Goods imported by the government of the province of Ontario.
- 78 Goods imported by the government of the province of Prince Edward Island.
- 79 Goods imported by the government of the province of Quebec.
- 80 Goods imported by the government of the province of Saskatchewan.
- 81 Goods imported by the government of the Northwest Territories.
- 82 Goods imported by the government of the Yukon Territory.
- 83 Goods which were previously imported temporarily and were subject to full GST at that time, and which are being reimported by the same importer.
- 84 Containers that, because of regulations made under paragraph 129(a) of the *Customs Tariff*, may be imported free of customs duties.
- 85 Goods imported by the government of Nunavut.

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

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

83 Huntsville

83A DaimlerChrysler

98 Birmingham

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

222 Montgomery

222A Hyundai Motor
 222B Quantegy, Inc.

233 Dothan**ALASKA****108 Valdez****159 St. Paul****160 Anchorage**

160A Tesoro Alaska

195 Fairbanks

195A Flowline Alaska

232 Kodiak**ARIZONA****60 Nogales****75 Phoenix**

75A Conair
 75B Wal-Mart
 75C Intel
 75D STMicroelectronics
 75E Abbott Laboratories
 75F PETsMART
 75G SUMCO Southwest Corp.
 75H Microchip Technology
 75I American Italian Pasta Company

139 Sierra Vista**174 Tucson (Pima County)**

174A Imation Corp.

219 Yuma County (Yuma)

219B Gowan Company

221 Mesa**277 Western Maricopa County****ARKANSAS****14 Little Rock**

14A Sanyo
 14B Cedar Chemical
 14D Lion Oil Co.

14E L'Oreal USA, Inc.
 14F Husqvarna Outdoor Products, Inc.
 14G Husqvarna Outdoor Products, Inc.
 14H Mitsubishi Power Systems America

273 West Memphis**CALIFORNIA****3 San Francisco**

3A Lilli Ann
 3B Chevron
 3C Tesoro Refining

18 San Jose

18B NUMMI
 18E Space Systems/Loral, Inc.
 18F Lam Research Corp.

50 Long Beach

50C National RV, Inc.
 50D Datatape, Inc.
 50E Alps Manufacturing
 50F Rauch Industries
 50G Shell Oil Products
 50H BP West Coast Products LLC
 50I Valero Energy Corporation
 50J Ricoh Electronics, Inc.
 50K Eastman Kodak Company
 50L Michelin North America, Inc.

56 Oakland

56A Mazda

143 West Sacramento

143A C. Ceronix, Inc.(Auburn)
 143B Hewlett-Packard Company
 143C Gymboree Corporation (Dixon)
 143 Grafil, Inc.

153 San Diego

153C DNP Electronics
 153D Callaway Golf Company
 153E National Steel & Shipbuilding Co.

191 Palmdale**202 Los Angeles**

202A Minnesota Mining & Manufacturing
 Company (3M)
 202B Chevron USA, Inc.
 202C ConocoPhillips
 202E Sony Electronics, Inc.

205 Port Hueneme (Ventura County)

205A Imation Corp. (Camarillo)

226 Merced, Madera and Fresno Counties**231 Stockton**

231A Medline Industries, Inc.

236 Palm Springs**237 Santa Maria****243 Victorville**

243A Black & Decker Corp.

244 Riverside County

244A Skechers USA, LLC

248 Eureka**257 Imperial County**

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

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

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

- 162A Bayer Corporation (West Haven)

208 New London

- 208A Pfizer, Inc.

DELAWARE**99 Wilmington**

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

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

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

32 Miami**42 Orlando**

- 42A Mitsubishi Power Systems

64 Jacksonville

- 64A Atlantic Marine

65 Panama City

- 65A Eastern Shipbuilding Group

79 Tampa

- 79A Reilly Dairy & Food Company
- 79B Sypris Electronics LLC

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

- 136A Flite Technology
- 136C Harris Corporation-Electronic Systems Sector

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

- 169A Aso Corporation (Sarasota County)

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

- 193A Catalan Pharma Solution, LLC

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

- 249A General Electric Wind Energy/Energy Rentals

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

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

104 Chatham County (Savannah)

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

144 Brunswick

- 144A E.I. du Pont de Nemours

HAWAII**9 Honolulu**

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

IDAHO**242 Boundary County**

- 242A Hoku Materials, Inc.

ILLINOIS**22 Chicago**

- 22B Ford
- 22F Abbott Molecular, Inc.
- 22H BP Pipeline North America
- 22I Citgo Petroleum Corp.
- 22J EXXON Mobil
- 22K Henkel Corporation
- 22M Northrop Grumman Corporation
- 22N Michelin North American Inc.
- 22O Medline Industries, Inc.
- 22P Sony Electronics Inc.
- 22R Crate & Barrel
- 31 Granite City (St. Louis)
- 31A DaimlerChrysler
- 31B WRB Refining LLC
- 31C Premcor Refining Group Inc.

114 Peoria

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

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

INDIANA

72 Indianapolis
 72A General Motors Corporation
 72B Eli Lilly and Company
 72F DaimlerChrysler Corporation
 72G Daimler Chrysler Corporation
 72H Subaru of Indiana Automotive
 72I Alpine
 72J Endress & Hauser Flowtec AG
 72K Onkyo America, Inc. (Columbus)
 72L Thomson Multimedia, Inc.
 72M Fujitsu Ten Corp. of America (Rushville)
 72N Alfa Laval Distribution, Inc.
 72O Tetra Pak Parts Americas, Inc. (Greenwood)
 72P SMC Pneumatics, Inc.
 72Q Rolls-Royce Corporation
 72R Decatur Mold Tool & Engineering
 72S Brightpoint North America L.P.
125 South Bend
 125D Audiovox Specialized Applications
 125E Thor Industries, Inc.
152 Burns Harbor
 152B BP Products North America
170 Clark County (Jeffersonville)
 170A Lexmark International, Inc.
 170B Kremers Urban Pharmaceuticals
177 Evansville
 177A Bristol-Myers Squibb Company
 177B Toyota Motor Manufacturing
 177C Pfizer Inc.
 177D Mead Johnson & Co.
182 Ft. Wayne

IOWA

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

133D Deere & Company
175 Cedar Rapids
 175A Deere & Company

KANSAS

17 Kansas City
 17A General Motors
 17B Bayer Health Care Group
161 Sedgwick County (Wichita)
 161A Hospira, Inc.
 161B Frontier El Dorado Refining Co.
 161C Hawker Beechcraft Corp.

KENTUCKY

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

LOUISIANA

2 New Orleans
 2C Northrop Grumman Shipbuilding, Inc.
 2D Northrop Grumman Shipbuilding, Inc.
 2E Northrop Grumman Ship Systems
 2F Northrop Grumman Shipbuilding, Inc.
 2G Trinity Yachts, Inc.
 2H Chalmette Refining LLC
 2I ConocoPhillips
 2J Murphy Oil USA, Inc. (St. Bernard Parish)
 2K Halliburton Energy Services, Inc.
87 Lake Charles
 87A ConocoPhillips
 87B CITGO Petroleum Corporation
 87C Halliburton Energy Services Inc.
124 Gramercy
 124A Valero Refining
 124B North American Shipbuilding, Inc.
 124C Motiva Enterprises
 124D LOOP LLC
 124E Marathon Petroleum Company LP
 124F Motiva Enterprises
 124G Halter Marine, Inc. (Lockport)
 124H Bollinger Shipyards, Inc. (Lockport)
 124I J. Ray McDermott, Inc.
 124K M-I L.L.C.
 124L Candies Shipbuilding, LLC
 124M Baker Hughes, Inc.

124N Excalibar Minerals LLC

145 Shreveport

145A Avaya, Inc.

154 Baton Rouge

154A Exxon Mobile

261 Alexandria

MAINE

58 Bangor

179 Madawaska

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

186 Waterville

263 Auburn

MARYLAND

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

73 BWI Airport (Baltimore)

73A Rotorex

73B Northrop Grumman

73C IKEA

74 Baltimore

74B Michelin North America, Inc.

74C Tulkoff Food Products, Inc.

255 Washington County

MASSACHUSETTS

27 Boston

27C Lawrence Textile

27D General Motors

27E Polaroid Corporation (Norwood)

27F Polaroid Corporation (Needham)

27H Polaroid Corporation (Waltham)

27I Polaroid Corporation (Freetown)

27J Polaroid Corporation

27K Polaroid Corporation (Cambridge)

27L AstraZeneca LP

27M Reebok International

28 New Bedford

28D Polaroid Corporation

28F Acushnet Company

201 Holyoke

201A Hazen Paper Co.

201B Mastex Industries, Inc.

201C Yankee Candle Corporation

MICHIGAN

16 Sault Ste. Marie

16A Northern Imports, LLC

43 Battle Creek

43B Mead Johnson & Co. LLC

43C Abbott

43D Perrigo Co.

43E Pfizer Inc.

70 Detroit

70A Ford Motor Company (Romeo)

70B DaimlerChrysler

70C Ford

70D Ford

70E Ford

70F General Motors

70G General Motors

70H DaimlerChrysler

70I Mazda

70J DaimlerChrysler

70K General Motors

70L General Motors

70N DaimlerChrysler

70P DaimlerChrysler

70Q DaimlerChrysler

70R DaimlerChrysler

70S BASF

70T Marathon Petroleum Co. LP

70U Wacker Chemical Corp.

140 Flint

140A General Motors

189 Kent, Ottawa, and Muskegon Counties

189A Diesel Technology

189B ESCO Co.

189C Wolverine World Wide, Inc.

210 St. Clair County (Port Huron and Marysville)

275 Lansing

275A GM

MINNESOTA

51 Duluth

51A MAPE USA, Inc.

119 Minneapolis-St. Paul

119B Uponor, Inc.

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

119E Plastic Products

119F Artesyn Technologies (Inc.)

119G SICK, Inc.

259 Koochiching County

259A Arctic Cat, Inc.

MISSISSIPPI

92 Harrison County

92A Trinity Marine.

92B Northrop Grumman Shipbuilding, Inc.

92C Northrop Grumman Shipbuilding, Inc.

92D Chevron Corp.

158 Vicksburg/Jackson

158C Alliant Aerospace

158D Nissan North America

158E Ergon Refining, Inc.

158F Max Home, LLC

262 Southaven

MISSOURI

15 Kansas City

15A Ford

15C Yulshin USA Ltd.

15D Bayer Corporation

15E Kawasaki Motors Manufacturing

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

MONTANA

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

NEBRASKA

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

NEVADA

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

NEW HAMPSHIRE

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

NEW JERSEY

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

NEW MEXICO

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

NEW YORK

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

NORTH CAROLINA

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

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

NORTH DAKOTA**103 Grand Forks**

103A Imation Corp. (Wahpeton)

267 Fargo**OHIO****8 Toledo**

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

40 Cleveland

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

46 Cincinnati

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

100 Dayton

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

101 Clinton County (Dayton)**138 Franklin County (Columbus)**

138G Abercrombie & Fitch

151 Findlay

151A Cooper Tire

181 Akron-Canton

181A Marathon Petroleum Company LP

264 Washington County**270 Lawrence County****OKLAHOMA****53 Rogers County (Tulsa)**

53B TEPPCP Crude Pipeline LP

106 Oklahoma City

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

164 Muskogee**227 Durant**

227A Valero Refining Company

OREGON**45 Portland**

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

132 Coos County, (Coos Bay)**184 Klamath County, (Klamath Falls)****206 Medford-Jackson County**

206A Carestream Health, Inc.

PENNSYLVANIA**24 Pittston (Wilkes-Barre/Scranton)**

24A Olivetti Corporation (closed)
 24B Cherokee Pharmaceuticals, LLC

33 Pittsburgh

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

35 Philadelphia

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

147 Reading

147A C&J Clark America
 147B Souriau USA

247 Erie**254 Jefferson County****272 Counties of Lehigh and Northampton****PUERTO RICO****7 Mayaguez**

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

61 San Juan

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

163 Ponce

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

- 21A Porsche
- 21C Lanxess, Inc.
- 21D William Powell Company dba Starflo Corp.
- 21E Luigi Bormioli Corp.

38 Spartanburg County

- 38A BMW Manufacturing
- 38B Borg Warner Automotive Powertrain Systems Corp.
- 38C FUJIFILM Manufacturing USA
- 38D Faurecia Interior Systems
- 38E Black & Decker Corp.
- 38F Benteler Automotive Corp.
- 38G Kravet, Inc.
- 38H Adidas America, Inc.
- 38I Cornell Dubilier Marketing, Inc.

127 West Columbia

- 127A AUTECS, Inc. (Anderson) (deactivated)
- 127B JBE, Inc

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

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

78 Nashville

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

134 Chattanooga**148 Knoxville**

- 148A GlaxoSmithKline
- 148B Cornell Doubilier Electronics Inc.

204 Tri-City Area, Tennessee/Virginia (Blountville, Johnson City, Kingsport, Bristol, TN, and Bristol, VA)

- 204A Siemens Industrial

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

- 36A Deepsea Flexibles
- 36B M-I L.L.C.

39 Dallas/Ft. Worth

- 39B General Motors
- 39C Sanden International (U.S.A.), Inc. (Wylie)
- 39E Fossil Partners L.P. (Richardson)
- 39F Zale Corporation

39G Exel Global Logistics, Inc.

39H American Eurocopter LLC

39I Turbomeca USA

39K Dal-Tile Corporation

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

80A Bausch & Lomb, Inc.

80B Colin Medical Instruments Corporation

80C Friedrich Air Conditioning Company

80D R.G. Barry Corporation (San Angelo)

84 Harris County (Houston)

84C DuPont

84E Gulf Coast Maritime

84F Valero Refining

84H Shaffer, Inc. (Harris County)

84I Tuboscope Vetco International, Inc.

84J Shell Oil Company (Harris County)

84K Dril-Quip, Inc. (Houston)

84L Tadiran Microwave Networks

84M Hydril USA Manufacturing LLC

84N Pasadena Refining System, Inc.

84O EXXON Mobil

84P Houston Refining LP

84Q Equistar Chemicals

84R Michelin North America, Inc.

84S Academy Sport & Outdoors

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

115A BASF Corporation

115B EXXON Mobil

116 Port Arthur

116A Motiva Enterprises

116B Total Petrochemicals USA

116C Premcor Refining Group

116D U.S. Department of Energy Strategic Petroleum Reserve

117 Orange**122 Corpus Christi**

122C BTB Refining, LLC

122D Gulf Marine Fabricators

122E Bay Ltd.

122H TOR Minerals Int'l

122I CITGO Refining & Chemicals Company LP

122J Valero Refining Company-Texas

122K Sherwin Alumina, LLC

122L Flint Hills Resources LP

122M Valero Three Rivers Refinery

122N Equistar Chemicals LP (Nueces County)

122O International Resistive Company

122P Kiewit Offshore Services

122Q Baker Hughes, Inc.

122R Halliburton Energy Services, Inc.

149 Freeport

149A BASF Corporation
 149B DSM Nutritional Products, Inc.
 149C ConocoPhillips
 149D Seaway Crude Pipeline
 149E BP Products North America
 149F Equistar Chemicals
 149G Dow Chemical Company
150 El Paso
155 Calhoun/Victoria Counties
 155C Alcoa
156 Weslaco
165 Midland
 165A WRB Refining LLC
168 Dallas-Fort Worth
 168A B&F Systems
 168B Ultrak
171 Liberty County (Cleveland)
183 Austin
 183A Dell Computer Corporation
 183B Samsung Austin Semiconductor, LLC
196 Fort Worth
199 Texas City
 199A BP Products North America
 199B Marathon Petroleum Company LP
 199C Valero Refining
 199D Seaway Crude Pipeline Company
 199E ISP Technologies
234 Gregg County
 234A Eubank Manufacturing Enterprises, Inc.
 234B Letourneau, Inc.
246 Waco
252 Amarillo
258 Bowie County
260 Lubbock
265 Conroe(Montgomery County)
 265A WLS Drilling Products, Inc.
 265B Sondex, L.P.
 265C Materials Science Technology, Inc.
269 Athens

UTAH
30 Salt Lake City

VERMONT
55 Burlington
 55A Pedigree
 55B PBM Nutritionals, LLC
268 Brattleboro

VIRGINIA
20 Suffolk (Norfolk-Newport News)
 20B Newport News Shipbuilding
 20C Western Refining Yorktown, Inc.
 20D Canon Virginia
 20E STIHL Incorporated
137 Washington Dulles International Airport
185 Culpeper County (Culpeper)
 185C Merck

207 Richmond
 207B Hewlett-Packard Company
 207C A. Wimpfheimer & Bro., Inc.
238 Dublin (Pulaski County)
 238A VF Corp.

WASHINGTON
5 Seattle
85 Everett
86 Tacoma
 86A Tacoma Boatbuilding
 86D Tesoro Refining & Marketing Co.
 86E Panasonic Shikoku Electronics
120 Cowlitz County (Longview)
 120A Shin-Etsu Handotai America, Inc.
128 Whatcom County
129 Bellingham
 129A BP West Coast Products LLC
130 Blaine
131 Sumas
173 Grays Harbor County
 173A Lamb-Grays Harbor Company (Hoquiam)
203 Moses Lake
 203A TK Holding Inc.
 203B REC Silicon
212 Tacoma, Washington
216 Olympia
224 Spokane

WEST VIRGINIA
229 Charleston
 229A Toyota Motor Manufacturing
 229B E.I. du Pont de Nemours & Co.
240 Martinsburg (Berkeley County)

WISCONSIN
41 Milwaukee
 41A AMC
 41C General Motors
 41E Bay Shipbuilding
 41H Mercury Marine
 41I CNH America, LLC
167 Brown County (Green Bay)
 167A Robin Manufacturing U.S.A., Inc. (Hudson)
 167B Polaris Industries, Inc. (Osceola)
 167D Marinette Marine Corporation
266 Dane County

WYOMING
157 Casper

List 6 – U.S. Port of Exit Codes

Port	Code		
Aberdeen - Hoquiam, WA	3003	Boston, MA	0401
Addison Airport, Dallas, TX	5584	Boundary, WA	3015
Aguadilla, PR	4901	Bridgeport, CT	0410
Air Cargo Handling Services Inc.	2773	Bridgewater, ME	0127
Air Cargo Handling Services, San Francisco, CA	2871	Brownsville - Cameron, TX	2301
Air France (Mach Plus), JFK Int'l Airport, NY	4774	Brunswick, GA	1701
Airborne Express @ SEATAC, WA	3074	Buffalo – Niagara Falls, NY	0901
Akron, OH	4112	Burlington Air Express, OH	4192
Alameda, CA	2813	Burlington, VT	0207
Albany, NY	1002	Butte, MT	3305
Albuquerque, NM	2407	BWI Airport	1305
Alcan, AK	3104	Calais, ME	0115
Alexandria, VA	5402	Calexico – East, CA	2507
Alexandria Bay, NY	0708	Cambridge, MD	1302
Algonac, MI	3814	Camden, NJ	1107
Alitalia (AliExpress)	4777	Cape Vincent, NY	0706
Allentown (Lehigh Valley International airport), PA	1119	Capital Region International Airport, Lansing, MI	3883
Allentown-Bethlehem, PA	1181	Capitan, CA	2715
Alpena, MI	3843	Carbury, ND	3421
Amarillo, TX	5502	Carquinez Strait, CA	2830
Ambrose, ND	3410	Champlain – Rouses Point, NY	0712
Anacortes, WA	3010	Charleston, SC	1601
Anchorage, AK	3126	Charlestown, WV	1409
Andrade, CA	2502	Charlotte Amalie, VI	5101
Annapolis, MD	1301	Charlotte, NC	1512
Antler, ND	3413	Chattanooga, TN	2008
Arapahoe County Public Airport, NJ	3384	Chester, PA	1102
Arkansas Aeroplex, Blythville, AR	2083	Chicago, IL	3901
Ashland, WI	3511	Christiansted, VI	5104
Ashtabula/ Conneaut, OH	4122	Cincinnati – Lawrenceburg, OH	4102
Astoria, OR	2901	Clayton NY	0714
Atlanta, GA	1704	Cleveland, OH	4101
Atlantic City User Fee Airport, NJ	1182	Columbia, SC	1604
Austin, TX	5506	Columbia Snake River, OR	2904
Avion Brokers @ SEATAC, WA	3072	Columbus, NM	2406
Avondale, LA	2012	Columbus, OH	4103
Baltimore, MD	1303	Coos Bay, OR	2903
Bangor, ME	0102	Coral Bay, VI	5103
Bar Harbor, ME	0112	Corpus Christi, TX	5312
Bath, ME	0111	Crisfield, MD	1304
Baton Rouge, LA	2004	Crockett, CA	2815
Battle Creek, MI	3805	Cruz Bay, VI	5102
Baudette, MN	3424	Calexico CA	2503
Beaumont, TX	2104	Dallas – Fort Worth, TX	5501
Beaufort-Morehead City, NC	1511	Dallas Love Field User Fee Airport, Dallas, TX	5588
Beecher Falls, VT	0206	Dalton Cache, AK	3106
Belfast, ME	0132	Danville, WASH.	3012
Bellingham, WA	3005	Davenport, IA	3908
Binghamton Regional Airport, NY	0981	Dayton, OH	4104
Birmingham, AL	1904	Daytona Beach Airport, FL	1884
Blaine, WA	3004	Decatur User Fee Airport, Decatur, IL	3985
Bluegrass Airport, Lexington, KY	4184	Del Bonita, MT	3322
Boca Grande, FL	1807	Del Rio, TX	2302
Boise, ID	2907	Denver, CO	3307
		Derby Line, VT	0209
		Des Moines, IA	3513
		Destrehan, LA	2009

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

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

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

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

List 7 – Excise Tax Exemption Codes**Code Explanation****Customs Heading Numbers**

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

Educational, Technical, Cultural, Religious, and Litterary

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

Taxable Goods Under Licence

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

Taxable Goods Exempt Conditionally Upon End-use

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

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

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

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

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

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

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

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

Either of the following bar code symbolologies may be selected:

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

(b) Code 128 is defined in AIM document USS-128 (USD-6). A Modulo 103 checksum digit is a mandatory part of code 128.

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

2. Width of Narrow Bar

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

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

Code 3 of 9 (2:1 ratio) = 0.016 in. (0.04 cm)

Code 3 of 9 (3:1 ratio) = 0.012 in. (0.03 cm)

Code 128 (no double density) = 0.016 in. (0.04 cm)

Code 128 (double density) = 0.024 in. (0.06 cm)

3. Width of Wide Bar

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

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

4. Length of Quiet Zones

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

5. Bar Code Symbol Height

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

6. Bar Code Symbol Length

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

7. Human Readable Format

(a) Human readable print (names or numbers) must always be below the bar code.

(b) The height of the human readable print must be at least 0.0984 in. (0.25 cm).

(c) The human readable number must begin on the left side of the bar code directly below the point where the bar code starts.

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

8. **Print Contrast Ratio**

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

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

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

9. **Readability**

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

10. **Lifetime**

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

11. **Print Type**

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

12. **Label Size**

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

Bar Code Specifications Specific to Account Security Holder Transaction Numbers

13. **Code for Transaction Numbers**

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

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

14. **Human Readable Format**

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

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

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

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

15. **Delimited Area**

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

16. Private Printing

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

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

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

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

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

The following are three types of acceptable formats.

(a) Total Consolidation

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

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

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

Field No. 3 – Type – Indicate “F.”

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

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

Field No. 6 – Payment Code – Leave blank.

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

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

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

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

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

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

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

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

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

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

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

Field No. 18 – Time Limit – Leave blank.

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

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

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

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

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

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

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

Field No. 26 – Special Authority – Leave blank.

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

Field No. 28 – Tariff Code – Leave blank.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Field No. 43 – Deposit – Leave blank.

Field No. 44 – Warehouse Number – Leave blank.

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

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

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

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

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

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

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

(b) Consolidation by Importer

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

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

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

Field No. 3 – Type – Indicate “F.”

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

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

Field No. 6 – Payment Code – Leave blank.

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

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

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

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

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

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

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

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

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

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

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

Field No. 18 – Time Limit – Leave blank.

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

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

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

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

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

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

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

Field No. 26 – Special Authority – Leave blank.

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

Field No. 28 – Tariff Code – Leave blank.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Field No. 43 – Deposit – Leave blank.

Field No. 44 – Warehouse Number – Leave blank.

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

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

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

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

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

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

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

(c) Special Authority Shipments

Shipments released under this program that are accounted for using a special authority number, specifically OICs and duty deferral, must be accounted for separately, either individually on a transaction-by-transaction basis or consolidated by importer. Multiple transactions using the same special authority for an importer can be combined into one line if the following information is equal for each transaction:

- Business Number, import/export account;
- Special Authority (OIC number);
- Classification Number;
- Tariff Treatment;
- Customs Duty Rate Input;
- Excise Tax Rate;
- Rate of GST.

In cases where one importer uses more than one special authority, the information can be consolidated into one entry with each special authority reported on a separate line on the entry.

Accounting is not necessary for shipments released under the *Courier Imports Remission Order* (CIRO).

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

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

Field No. 3 – Type – Indicate “F.”

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

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

Field No. 6 – Payment Code – Leave blank.

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

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

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

Field No. 10 – Sub-header Number – Self-explanatory, see Appendix B.

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

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

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

Field No. 14 – Tariff Treatment – Self-explanatory, as per Appendix B.

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

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

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

Field No. 18 – Time Limit – Leave blank.

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

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

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

Field No. 22 – Description – Self-explanatory, as per Appendix B.

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

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

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

Field No. 26 – Special Authority – Show the Order in Council number in this field.

Field No. 27 – Classification Number – Show the correct classification number as indicated in the *Customs Tariff*.

Field No. 28 – Tariff Code – Leave blank.

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

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

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

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

Field No. 33 – Rate of Customs Duty – Self-explanatory, as per Appendix B.

Field No. 34 – Excise Tax Rate – Self-explanatory, as per Appendix B.

Field No. 35 – Rate of GST – Self-explanatory, as per Appendix B.

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

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

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

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

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

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

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

Field No. 43 – Deposit – Leave blank.

Field No. 44 – Warehouse Number – Leave blank.

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

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

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

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

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

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

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

EXAMPLE 1

		Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (AFTER FILING)					
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Various		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer							
		3 TYPE P		4 OFFICE NO. / N° DE BUREAU 497		5 GST REGISTRATION NO. / N° DE TPS UNY		6 PAYMENT CODE / CODE DE PAIEMENT 2		7 PORT OF ORIGIN / PORT D'ORIGINE 1001		8 TOTAL SFD - TOTAL DE LA VD 9584	
9 DIB NO. / N° DE SOUS-LETTE 1		11 VENDOR NAME - NOM DU VENDEUR Various UNY 12345		12 QUANTITY OF UNITS / QUANTITÉ UNY		13 PLACE OF ORIGIN / LIEU D'ORIGINATION UNY		14 TIME OF ORIGIN / ÉPIQUEMENT TARIFAIRE 2		15 U.S. PORT OF ORIGIN / PORT D'ORIGINE DES É.U. 1001		16 RESERVED FOR CGSA USE / RÉSERVÉ À L'USAGE DES LIQUIDES	
		17 DIRECT SHIPMENT DATE / DATE D'ÉPIQUEMENT DIRECTE M		18 CTRY. CODE / PAYS CAD		19 TIME LIMIT - DÉLAI 1		20 RELEASE DATE - DATE DE LA MANIFESTE XX-12-01					

21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION LVS/FFV		23 WEIGHT / POIDS 1		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / N° DE LIGNE 1		25 SPECIAL AUTHORITY / AUTORISATION SPECIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION 0000999900		28 TARIFF CODE / TARIF 565.000		29 QUANTITY / QUANTITÉ 13		30 U.S. HTS CODE / N° DE CODE HTS 1.00000		31 RATE OF DUTY / TAUX DE DROIT 44.00000		32 RATE OF GST / TAUX DE TPS 39.00		33 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 9,584.40	
34 VALUE FOR DUTY / VALEUR EN DOUANE 9584.40		35 CUSTOMS DUTIES / DROITS DE DOUANE 50.00		36 SIVA ASSIGNMENT / COTISATION DE LMS 50.00		37 EXCESS TAX / TAUX D'ACCISE 50.00		38 VALUE FOR TAX / VALEUR POUR TAXE 9684.40		39 GST / TPS 484.22			

21 LINE / LIGNE 2		22 DESCRIPTION / DESCRIPTION LVS/FFV		23 WEIGHT / POIDS 1		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / N° DE LIGNE 1		25 SPECIAL AUTHORITY / AUTORISATION SPECIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION 0000999900		28 TARIFF CODE / TARIF 565.000		29 QUANTITY / QUANTITÉ 13		30 U.S. HTS CODE / N° DE CODE HTS 1.00000		31 RATE OF DUTY / TAUX DE DROIT 44.00000		32 RATE OF GST / TAUX DE TPS 39.00		33 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 9,584.40	
34 VALUE FOR DUTY / VALEUR EN DOUANE 9584.40		35 CUSTOMS DUTIES / DROITS DE DOUANE 50.00		36 SIVA ASSIGNMENT / COTISATION DE LMS 50.00		37 EXCESS TAX / TAUX D'ACCISE 50.00		38 VALUE FOR TAX / VALEUR POUR TAXE 9684.40		39 GST / TPS 484.22			

21 LINE / LIGNE 3		22 DESCRIPTION / DESCRIPTION LVS/FFV		23 WEIGHT / POIDS 1		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / N° DE LIGNE 1		25 SPECIAL AUTHORITY / AUTORISATION SPECIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION 0000999900		28 TARIFF CODE / TARIF 565.000		29 QUANTITY / QUANTITÉ 13		30 U.S. HTS CODE / N° DE CODE HTS 1.00000		31 RATE OF DUTY / TAUX DE DROIT 44.00000		32 RATE OF GST / TAUX DE TPS 39.00		33 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 9,584.40	
34 VALUE FOR DUTY / VALEUR EN DOUANE 9584.40		35 CUSTOMS DUTIES / DROITS DE DOUANE 50.00		36 SIVA ASSIGNMENT / COTISATION DE LMS 50.00		37 EXCESS TAX / TAUX D'ACCISE 50.00		38 VALUE FOR TAX / VALEUR POUR TAXE 9684.40		39 GST / TPS 484.22			

21 LINE / LIGNE 4		22 DESCRIPTION / DESCRIPTION LVS/FFV		23 WEIGHT / POIDS 1		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / N° DE LIGNE 1		25 SPECIAL AUTHORITY / AUTORISATION SPECIALE					
27 CLASSIFICATION NO. / N° DE CLASSIFICATION 0000999900		28 TARIFF CODE / TARIF 565.000		29 QUANTITY / QUANTITÉ 13		30 U.S. HTS CODE / N° DE CODE HTS 1.00000		31 RATE OF DUTY / TAUX DE DROIT 44.00000		32 RATE OF GST / TAUX DE TPS 39.00		33 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 9,584.40	
34 VALUE FOR DUTY / VALEUR EN DOUANE 9584.40		35 CUSTOMS DUTIES / DROITS DE DOUANE 50.00		36 SIVA ASSIGNMENT / COTISATION DE LMS 50.00		37 EXCESS TAX / TAUX D'ACCISE 50.00		38 VALUE FOR TAX / VALEUR POUR TAXE 9684.40		39 GST / TPS 484.22			

40 DECLARATION - DÉCLARATION D. Smith (513) 234-2345 CUSTOMERS BROKERS LTD. Jan. 3, 20XX		43 DEPOSIT - DÉPÔT 50.00		44 WAREHOUSE NO. - N° D'ENTREPÔT 0.00		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 50.00		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION 484.22		47 OTHER TAXES / AUTRES DROITS 50.00		48 EXCESS TAX / TAUX D'ACCISE 484.22		49 TOTAL 584.22	
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Total Consolidation

This example shows a total consolidation of various importers' shipments under the broker's/agent's business number and import/export account and the generic classification number 0000999900.

EXAMPLE 2

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE				PROTECTED WHEN COMPLETED / PROTÉGÉ (UNE FOIS REMPLI)	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street Ottawa, Ontario		NO. / N° 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 00000589180643		Help Aide Restore - Restaurer	
8 DIB NO. / N° DE SOUS-LETTE 1		11 VENDOR NAME - NOM DU VENDEUR Various UNY 12345		10 QUANTITY OF UNITS / QUANTITÉ UNY		14 PLACE OF ORIGIN / LIEU D'ORIGINE UNY	
3 TYPE P		4 OFFICE NO. / N° DE BUREAU 454		5 COST REGISTRATION NO. / N° DE TPS 2		6 PAYMENT CODE / CODE DE Paiement 2	
7 PORT OF ORIGIN / PORT D'ORIGINE 1001		9 TOTAL SFG. - TOTAL DE LA VD 16584		15 DIRECT PAYMENT DATE / DATE DE Paiement DIRECTE M		17 CTRY. CODE / CODE PAYS CAD	
18 TIME LIMIT - DÉLAI 1		19 FREIGHT - FRET 1		20 RELEASE DATE - DATE DE LA MANIFESTE XX-12-01		RESERVED FOR CGSA USE / RÉSERVÉ À L'USAGE DES VIGILANTES	
21 LINE / LIGNE 1		22 DESCRIPTION / DESCRIPTION LVS/FFV		23 WEIGHT / POIDS 1		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 0000999900		28 TARIFF CODE / TARIF 565.000		29 QUANTITY / QUANTITÉ 13		30 UNIT / M / N° DE CLASSEMENT 13	
31 VALUE FOR DUTY / VALEUR EN DOUANE 11584.40		32 CUSTOMS DUTIES / DROITS DE DOUANE 550.00		33 SIVA ASSIGNMENT / COTISATION DE LMS 50.00		34 EXCISE TAX / TAUX D'ACCISE 44.00000	
35 VALUE FOR TAX / VALEUR POUR TAXE 12184.00		36 GST / TPS 609.22		37 RATE OF GST / TAUX DE TPS 39.00		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 11,584.40	
21 LINE / LIGNE 2		22 DESCRIPTION / DESCRIPTION Safety pins/Epingles de sûreté		23 WEIGHT / POIDS 1		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 98-1265	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 731920000		28 TARIFF CODE / TARIF 3.000		29 QUANTITY / QUANTITÉ 13		30 UNIT / M / N° DE CLASSEMENT 13	
31 VALUE FOR DUTY / VALEUR EN DOUANE 3000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 3000.00		33 SIVA ASSIGNMENT / COTISATION DE LMS 50.00		34 EXCISE TAX / TAUX D'ACCISE 7.00000	
35 VALUE FOR TAX / VALEUR POUR TAXE 3000.00		36 GST / TPS 150.00		37 RATE OF GST / TAUX DE TPS 5.00		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 3,000.00	
21 LINE / LIGNE 3		22 DESCRIPTION / DESCRIPTION Disks/Disques		23 WEIGHT / POIDS 1		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 85-277	
27 CLASSIFICATION NO. / N° DE CLASSEMENT 8523409000		28 TARIFF CODE / TARIF 4.000		29 QUANTITY / QUANTITÉ 13		30 UNIT / M / N° DE CLASSEMENT 13	
31 VALUE FOR DUTY / VALEUR EN DOUANE 2000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 2000.00		33 SIVA ASSIGNMENT / COTISATION DE LMS 6.00000		34 EXCISE TAX / TAUX D'ACCISE 5.00	
35 VALUE FOR TAX / VALEUR POUR TAXE 2000.00		36 GST / TPS 100.00		37 RATE OF GST / TAUX DE TPS 5.00		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 2,000.00	
21 LINE / LIGNE 4		22 DESCRIPTION / DESCRIPTION (Empty)		23 WEIGHT / POIDS (Empty)		24 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE (Empty)	
27 CLASSIFICATION NO. / N° DE CLASSEMENT (Empty)		28 TARIFF CODE / TARIF (Empty)		29 QUANTITY / QUANTITÉ (Empty)		30 UNIT / M / N° DE CLASSEMENT (Empty)	
31 VALUE FOR DUTY / VALEUR EN DOUANE (Empty)		32 CUSTOMS DUTIES / DROITS DE DOUANE (Empty)		33 SIVA ASSIGNMENT / COTISATION DE LMS (Empty)		34 EXCISE TAX / TAUX D'ACCISE (Empty)	
35 VALUE FOR TAX / VALEUR POUR TAXE (Empty)		36 GST / TPS (Empty)		37 RATE OF GST / TAUX DE TPS (Empty)		38 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE (Empty)	
DECLARATION - DÉCLARATION I, D. Smith (513) 234-2345 PLEASE PRINT NAME - VOTRE NOM EN LETRES OF / DE Customs Brokers Ltd. IMPORTER / AGENT - IMPORTATEUR / AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CHIFFRÉS SONT VRAIS ET COMPLETS. Jan. 3, 20XX <i>DS</i> DATE SIGNATURE				43 DEPOSIT - DÉPÔT 550.00		47 OTHER DUTIES / DROITS DIVERS 0.00	
44 WAREHOUSE NO. - N° D'ENTRÉPÔT (Empty)				48 SIVA ASSIGNMENT / COTISATION DE LMS 50.00		49 EXCISE TAX / TAUX D'ACCISE 859.22	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET (Empty)				50 GST / TPS 859.22		51 TOTAL 1,459.22	
46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTATEUR À L'IMPORTATION (Empty)				52 TOTAL 1,459.22		Canada	

Consolidation by Business Number

This example shows a consolidation by business number. Note that within a business number it is also possible to consolidate by special authority number (two different Orders in Council are shown here). The remainder of this importer's shipments has been consolidated under the generic classification number 0000999900.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Assessment Unit Assessment and Licensing Division Trade Programs and CARM Directorate</p>	<p>HEADQUARTERS FILE –</p> <p>7580-0, 7580-1, 7600-1, 7640-1</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i> <i>Customs Act</i> <i>Excise Tax Act</i> <i>Excise Act</i> <i>Financial Administration Act</i> <i>Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977</i></p>	<p>OTHER REFERENCES –</p> <p>D1-7-1, D3-1-1, D4-2-1, D4-3-7, D7-4-1, D8-1-1, D8-2-8, D13, D14, D15, and D16 Series, D17-1-1, D17-1-2, D17-1-3, D17-1-5, D17-1-11, D17-4-0</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D17-1-10, January 27, 2003</p>	

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

