



# Memorandum D3-1-1: Policy Respecting the Importation and Transportation of Goods

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## Changes made to this Memorandum

This memorandum has been revised to:

- (a) update the definitions section;
- (b) replace “pre-arrival” with “Advance Commercial Information (ACI)/eManifest”, when applicable;
- (c) replace “B3-3, Canada Customs Coding Form” with “Commercial Accounting Declaration (CAD)”, when applicable;
- (d) update the “Carrier and Freight Forwarder Identification and Eligibility” section to reflect the new process in obtaining carrier codes through the [CBSA Assessment and Revenue Management \(CARM\)](#);
- (e) update policy information and providing clarification on the following sections:
  - general information;
  - carrier requirements;
  - cargo control number and conveyance reference number resume timeframes;
  - sealing requirements;
  - cargo reporting
  - carnet and other temporary imports;
  - shortages;
  - overages, company owned material (COMAT) and goods found astray;
  - re-manifested cargo control documents;
  - diversions (paper process for ACI/eManifest exemption/exceptions);
  - emergency diversion – goods moving within Canada;
  - delivery requirements;
  - delivery requirements – exemptions;
  - delivery requirements - alcohol and tobacco shipments;
  - movement and cargo control of unreleased goods in Canada;
  - notification of release of goods to warehouse operators;
  - outstanding cargo control documents tracing procedures;
  - ordering CBSA publications and forms;
  - additional information;
  - appendices; and
  - references.

This memorandum outlines and explains general Canada Border Services Agency (CBSA) requirements and administrative policies regarding the reporting and transportation of goods being imported into and moving in-transit, through Canada by all modes of transport.

For information regarding the Custom Self-Assessment (CSA) Program policies, guidelines and procedures, refer to [Memorandum D23-2-1, Customs Self-Assessment Program for Carriers](#).

For information about the reporting and transportation of goods being exported from Canada, refer to [Memorandum D3-1-8, Cargo – Export Movements](#).

## Definitions

1. The following definitions apply to this memorandum:

### **Abstracts (*Résumés de contrôle de fret*)**

Multiple cargo control documents (CCDs) presented to divide a shipment that was originally reported on one CCD, into two or more parts because the total manifested quantity will be accounted for on more than one release or accounting document.

### **Administrative Monetary Penalty System (AMPS)**

#### **(*Régime de sanctions administratives pécuniaires (RSAP)*)**

A system whereby the Canada Border Services Agency (CBSA) issues monetary penalties to commercial clients for violating the CBSA's trade and border legislation. The purpose of AMPS is to provide the Agency with a means to deter non-compliance by its clients and to ensure a consistent application of legislation and border regulation.

### **Advance Commercial Information (ACI)**

#### **(*Information préalable sur les expéditions commerciales (IPEC)*)**

A set of prescribed electronically transmitted pre-arrival cargo and conveyance data elements sent to the CBSA within prescribed timeframes, for the purpose of facilitating the process of commercial goods and risk assessing threats to health, safety and security prior to the arrival of the shipment in Canada.

### **Bulk Goods (*Marchandises en vrac*)**

Goods that are loose or in mass, such that they are confined only by the permanent structures of the vessel, without intermediate containment or intermediate packaging.

### **Cargo (*Fret*)**

A term used to describe a collection of goods or a shipment. It consists of a grouping of related goods. The cargo is detailed on a bill of lading, waybill, the manifest and/or a cargo control document.

**Cargo Carrier (*Transporteur de fret*)**

The carrier that causes goods to be transported into Canada by the conveyance operating carrier (COC).

**Cargo Container (*Conteneur de fret*)**

*Cargo Container* means a container that:

- (a) is fully or partially enclosed to constitute a receptacle intended for containing goods;
- (b) is of a permanent character and is suitable for repeated use;
- (c) is designed to carry goods, by one or more modes of transport, without intermediate reloading; and
- (d) has an internal volume of one or more cubic metres,

and includes the ancillary equipment of the container — provided that the ancillary equipment is carried with the container — and demountable bodies.

**Cargo Control Document (CCD) (*Document de contrôle de fret (DCF)*)**

A manifest or other control document that acts as the record of a shipment entering, exiting or moving within Canada, e.g. air waybill (AWB); [A8A\(B\), In Bond - Cargo Control Document](#).

**Cargo Control Number (CCN) (*Numéro de contrôle du fret (NCF)*)**

The cargo control number is a number assigned to a transport document. It uniquely identifies cargo detailed on a cargo submission. The cargo control number consists of the carrier code followed by a unique reference number assigned by the carrier/representative and cannot contain spaces. The first 4 alphanumeric characters = CBSA approved carrier code.

**Cargo Transmission (*Transmission sur le fret*)**

A cargo transmission is the package of cargo data that is transmitted. It is comprised of a CCN for each shipment on the conveyance along with the corresponding cargo data.

**Carrier (*Transporteur*)**

A carrier is a person involved in international commercial transportation who reports cargo to the CBSA and/or operates a conveyance used to transport specified goods to or from Canada.

**Carrier Code (*Code de transporteur*)**

As stated in the [Customs Act](#), means the unique identification number issued by the Minister either under subsection 12.1(4) or before the coming into force of that subsection. It is the unique identifier of carriers for CBSA purposes.

**Client (*Client*)**

Anyone who:

- (a) sends to the CBSA a collection of information; or
- (b) receives notices from the CBSA.

**Commercial Accounting Declaration (CAD) (*Déclaration en détail commerciale (DDC)*)**

A digital document used to account for imported goods into Canada.

**Commercial Goods (*Marchandises commerciales*)**

Goods that are or will be imported for sale or for any commercial, industrial, occupational, institutional or other similar use.

**Consignee (*Destinataire*)**

The definition of consignee is to be understood as follows given the applicable context:

- (a) The consignee definition to be used by carriers when transmitting electronic ACI/eManifest: the name and address of the party to which the cargo/goods are being shipped as shown on carrier's contract of carriage (e.g. bill of lading, air waybill, or other shipping document); or
- (b) The consignee definition used with respect to freight forwarders who are providing the CBSA with detailed information pertaining to a consolidated shipment will be: the name and address of the party to which the cargo/goods are being shipped as shown on carrier's contract of carriage (e.g. bill of lading, air waybill, or other shipping document); or
- (c) The consignee definition used with respect to freight forwarders who are providing the CBSA with detailed information pertaining to a deconsolidated shipment will be: the name and address of the party to which the goods are being shipped as shown on the contract of carriage or commercial sales contract (e.g. commercial invoice, bill of sale, or other sales contract, or other shipping document).

**Consolidation (*Groupement*)**

A number of separate shipments grouped together by a consolidator or freight forwarder and shipped to an agent or a freight forwarder as one shipment under one bill of lading and reported to the CBSA on one cargo control document (CCD). A single shipment with the involvement of a freight forwarder also known as 'BACK to BACK' is considered a consolidation.

**Conveyance (*Moyen de transport*)**

Any vehicle, aircraft or water-borne craft or any other contrivance that is used to move persons or goods.

**Conveyance Arrival Certification Message (CACM)**

**(*Message d'attestation de l'arrivée du moyen de transport (MAAMT)*)**

An electronic notification that carriers transporting specified goods must transmit to the CBSA at their First Port of Arrival (FPOA) using Electronic Data Interchange (EDI).

**Conveyance Operating Carrier (COC)**

***(Transporteur exploitant le moyen de transport (TEMT))***

The carrier company operating the conveyance transporting goods to Canada. This is true whether the carrier company owns the conveyance outright, leases the conveyance, or whether any type of security interest is registered on the conveyance.

**Conveyance Reference Number (CRN)**

***(Numéro de référence du moyen de transport (NRMT))***

A unique reference number given by the conveyance operating carrier (COC) to the CBSA to a certain journey or departure of a means of transport.

**Conveyance Report (*Déclaration du moyen de transport*)**

A document used to report the movement of a conveyance to a place inside/outside of Canada.

**Conveyance Transmission (*Transmission sur le moyen de transport*)**

The package of conveyance data that is transmitted. It is comprised of the conveyance reference number (CRN) along with the corresponding conveyance data.

**Courier (*Messagerie*)**

A commercial carrier that is engaged in scheduled international transportation of shipments of goods other than goods imported as mail.

**Courier Low Value Shipment (CLVS)**

***(Expédition de faible valeur (EFV) par messagerie)***

Goods being imported under the Courier Low Value Shipment (CLVS) program by an approved courier.

**Customs Self-Assessment (CSA)**

***(Programme d'autocotisation des douanes (PAD))***

A program designed to simplify import border requirements for low-risk, pre-approved importers, carriers and registered drivers.

**Deconsolidation (*Dégrouperment*)**

The process whereby a consolidated shipment is divided into individual shipments consigned to various consignees.

**Diversion (*Déroutement*)**

The rerouting of a shipment, before arrival at the destination CBSA office, sufferance warehouse or break-bulk facility indicated on the cargo transmission or cargo control document, to a different CBSA destination point.

**Domestic In-transit (*Highway and Rail modes only*)**

***(Mouvement en transit domestique (modes routier et ferroviaire seulement))***

The movement of goods from a point in Canada to another point in Canada through the United States, as well as the movement of goods from a point in the United States to another point in the United States through Canada. This movement is different from an in-transit movement (refer to definition below).

**Electronic Commerce Client Requirements Document (ECCRD)**

***(Document sur les exigences à l'égard des clients du commerce électronique (DECCE))***

A document that provides comprehensive information about business and system requirements of various electronic transactions for multiple import and export programs.

**Electronic Data Interchange (EDI) (*Échange de données informatisées (ÉDI)*)**

A method to electronically transmit import or export data and accounting documents to the CBSA.

**eManifest (*Manifeste électronique*)**

A commercial function in which all carriers and freight forwarders electronically transmit advance commercial information (ACI) about their shipments to the CBSA.

**eManifest Portal (*Portail du Manifeste électronique*)**

A secure data transmission option developed by the CBSA that allows the trade community to electronically transmit their pre-arrival data.

**First Port of Arrival (FPOA) (*Premier port d'arrivée (PPA)*)**

The port of entry in Canada where a commercial conveyance first arrives from a foreign country.

**Freight Forwarder (*Agent d'expédition*)**

A person who, on behalf of one or more owners, importers, shippers or consignees of goods, causes specified goods to be transported by one or more carriers.

**Freight Remaining on Board (FROB) (*Fret restant à bord (FRAB)*)**

- (a) For marine: cargo on a vessel that is not being discharged at a Canadian seaport, but remains on board the vessel for furtherance to its ultimate destination outside of Canada.
- (b) For air: cargo that is not being discharged at a Canadian airport but remains on board the aircraft for furtherance to its ultimate destination outside of Canada.

**High Value Shipment (HVS) (*Expédition à valeur élevée (EVE)*)**

Commercial goods that are valued over the low value shipment (LVS) threshold amount.

**House Bill (*Connaissance interne*)**

A cargo control document (CCD) submitted by a freight forwarder for shipments that have, or will be, deconsolidated from another CCD.

**House Bill Close Message (*Message de fermeture de connaissance interne*)**

Is provided by the freight forwarder to identify all house bills related to a consolidated primary cargo document or a consolidated house bill document for closure purposes.

**In-transit (*En transit*)**

The movement of foreign goods through Canadian territory from a point outside Canada to another foreign point. This movement is different from the domestic in-transit movement (refer to definition above).

**Low Value Shipment (LVS) (*Expédition de faible valeur (EFV)*)**

Commercial goods with a value for duty not exceeding the threshold amount.

**Other Government Department (OGD) (*Autres ministères gouvernementaux (AMG)*)**

[Other Government Departments and Agencies](#) such as: Canadian Food Inspection Agency (CFIA) or Global Affairs Canada (GAC).

**Overage (*Surplus*)**

Any excess in the number of pieces transmitted in the same shipment and found by the carrier or freight forwarder post arrival.

**Pre-arrival (*Préalable à l'arrivée*)**

Prior to a conveyance or goods arriving in Canada.

**Pre-Arrival Review System (PARS) (*Système d'examen avant l'arrivée (SEA)*)**

A line release option allowing importers and brokers to present release documents prior to the arrival of a shipment in order to obtain release upon arrival.

**Record (*Registre*)**

Any material on which data are recorded or marked and which is capable of being read or understood by a person or a computer system or other device.

**Release Notification System (RNS) Message (*Message du système de transmission des avis de mainlevée (STAM)*)**

A system message sent to the client regarding the status of the release.

**Re-manifest (*Nouveau manifeste*)**

A new cargo control document (CCD), with a new cargo control number (CCN), which is presented to change a CCD that had previously been submitted to the CBSA.

**Shipment (*Expédition*)**

- (a) a shipment for which a carrier is responsible is one that consists of:

- (i) a specified good or collection of specified goods that is listed in a single bill of lading, waybill or other similar document that is issued by the carrier and that relates to the carriage of those goods; or
  - (ii) a specified good that is an empty cargo container that is not for sale that is transported by the carrier but that is not listed in a bill of lading, waybill or other similar document; and
- (b) a shipment for which a freight forwarder is responsible is one that consists of:
- (i) a specified good or collection of specified goods that is listed in a single bill of lading, waybill or other similar document that is issued by the freight forwarder and that relates to the carriage of those goods.

**Shipper/Consignor (*Expéditeur/Consignateur*)**

Name and address of the person shipping the goods as stipulated on the contract of carriage (e.g., bill of lading, air waybill (AWB), commercial invoice, other shipping document or sales contract, etc.).

**Shipper's load and count (*Compte et chargement par l'expéditeur*)**

Cargo moving under a bill of lading where the carrier acts as a transport contractor without responsibility for loading or unloading.

**Shortage (*Marchandises manquantes*)**

Where ACI/eManifest data was transmitted and a quantity of goods was initially reported upon arrival at the first port of arrival (FPOA), and subsequently the number of pieces found, by the carrier, is less than the number of pieces reported to the CBSA pre-arrival and upon arrival.

**Specified Goods (*Marchandises spécifiées*)**

Under the [Reporting of Imported Goods Regulations](#), specified goods includes commercial goods that are or will be imported to Canada for a fee or empty cargo containers that are not for sale but does not include:

- (a) goods that will be released after they have been accounted for and all duties with respect to them have been paid under subsection 32(1) of the [Customs Act](#) if:
  - (i) the goods are or will be in the actual possession of a person arriving in Canada; or
  - (ii) the goods form or will form part of a person's baggage and the person and the baggage arrive or will arrive in Canada on board the same conveyance;
- (b) mail;
- (c) commercial goods that are used in a repair that is made outside Canada to a conveyance that was built in Canada or in respect of which duties have been paid, if the repair is made as a result of an unforeseen contingency



that occurs outside Canada and is necessary to ensure the conveyance's safe return to Canada;

- (d) a military conveyance within the meaning of subsection 18(1) of the [Canadian Transportation Accident Investigation and Safety Board Act](#) or goods that are transported on board that conveyance;
- (e) an emergency conveyance or goods that are transported on board that conveyance; or
- (f) a conveyance that returns to Canada immediately after being denied entry to the United States or goods that are transported on board that conveyance.

### **Split-Shipment (*Expédition fractionnée*)**

Portions of one shipment covered by one cargo control document (CCD) or waybill that entered the country at different times.

### **Warehouse Arrival Certification Message (WACM) (*Message d'attestation d'arrivée aux entrepôts d'attente (MAAEA)*)**

An electronic arrival message sent by sufferance warehouse operators to the Canada Border Service Agency (CBSA) when unreleased cargo physically arrives in their sufferance warehouse and liability for the cargo has transferred from the carrier to the sufferance warehouse.

## **General Information**

2. The [Customs Act](#), the [Reporting of Imported Goods Regulations](#) and the [Transportation of Goods Regulations](#), establish the time, manner and who is required to send advance commercial information (ACI)/eManifest data pertaining to commercial cargo and conveyances entering or moving in-transit through Canada.
3. Except as otherwise prescribed in the [Customs Act](#), the [Reporting of Imported Goods Regulations](#) and the [Transportation of Goods Regulations](#), all goods that are imported or moving in-transit through Canada must be reported to the Canada Border Services Agency (CBSA) at first port of arrival (FPOA) in Canada, even when exempt from the requirement to provide ACI/eManifest notification. The requirement to report cargo and conveyances to the CBSA is effected electronically, orally or in writing in the prescribed manner as described in the [Reporting of Imported Goods Regulations](#).
4. The receipt of cargo control information enables the CBSA to:
  - (a) effectively manage high risk goods and identify threats to health, safety, and security prior to the arrival of cargo and conveyances in Canada;

- (b) allow low risk goods a more efficient, stream-lined process at the border; and
  - (c) control the movement of in bond goods.
5. Submission of this ACI/eManifest data within prescribed pre-arrival timeframes, when combined with the arrival of the conveyance in Canada satisfies the requirement for "Report of Goods" as set out in section 12(1) of the [Customs Act](#).
  6. When the conveyance arrives at the FPOA and the status is updated to "reported", the CBSA sends a notification to the operator of the conveyance as identified by the CBSA carrier code on the conveyance report, detailing the cargo control numbers (CCNs) of the related cargo transmissions. This message will serve as the carrier's "proof of report".

### **Carrier and Freight Forwarder Identification and Eligibility**

7. All carriers who transport goods must obtain and use their own CBSA assigned carrier code, whether they are transporting goods to be cleared at FPOA, freight remaining on board (FROB), in bond or in-transit through Canada. The carrier code must be shown on all cargo control documents (CCDs) or provided in [Electronic Data Interchange](#) (EDI) transmissions. To apply for a carrier code, refer to the [CARM client portal](#) (CCP).
8. Carriers can only possess one carrier code in connection with each mode of transport. Freight forwarders can only possess one freight forwarder (8000 series) carrier code.
9. For the purpose of assessing carrier code eligibility, the CBSA defines a carrier as the person operating a conveyance transporting specified goods to Canada. To operate a conveyance means to have legal custody and control of the conveyance.
10. To have legal custody means to be:
  - (a) an owner;
  - (b) a lessee under a lease or agreement of hire;
  - (c) a charterer under an agreement of hire;
  - (d) as a purchaser under a conditional sale or hire purchase agreement that reserves to the vendor the title to the conveyance until the purchase price is paid or certain conditions are performed; or
  - (e) a mortgagor.
11. Control is defined as the person responsible for the decisions concerning the employment of the conveyance, and therefore the person who decides how and where that conveyance is employed. It must be the lowest legal entity who has

- legal custody and control of the conveyance that must obtain and use their carrier code.
12. Clients who do not meet the criteria mentioned above are not eligible to receive or hold a carrier code.
  13. It is the responsibility of the applicant to demonstrate to the CBSA that the entity is in fact a carrier as per the definition in this memorandum, when requested by the CBSA.
  14. The CBSA also issues codes to eligible freight forwarders. Clients who apply for a freight forwarder code must also demonstrate that they meet the definition of a freight forwarder.
  15. Freight forwarders do not transport goods into Canada but, if in possession of valid bonded CBSA freight forwarder carrier code, may transport in bond goods from point to point within Canada. For more information on freight forwarder requirements, refer to [Memorandum D3-3-1, Freight Forwarder Pre-arrival and Reporting Requirements](#).
  16. Carriers and freight forwarders shall notify the CBSA without delay of any change to their legal entity, name, address and contact information. To change this information, refer to [CARM client portal](#) (CCP).
  17. Only bonded carriers or freight forwarders that have filed security with the CBSA are permitted to transport in bond goods between points within Canada.
  18. Information on posting security and requirements involving a legal name change may be found in [Memorandum D1-7-1, Posting Security for Transacting Bonded Operations](#). Refer to the sample of the form [D120 - Customs Bond](#).
  19. A carrier who wants to become bonded under general authorization must complete an application and file security in the [CARM client portal](#) (CCP). Information on how to apply for a bonded carrier code can be found on the [CBSA's website](#).
  20. Bond amounts vary by mode:
    - (a) freight Forwarder: Amount of CAD \$25,000
    - (b) air mode: Amount of CAD \$10,000 to CAD \$80,000
    - (c) rail mode: Amount of CAD \$80,000
    - (d) marine mode: Amount of CAD \$25,000
    - (e) highway mode: Amount no less than CAD \$5,000 per vehicle, not to exceed CAD \$25,000 per fleet

**Note:** For information on the calculation of security required for an air mode bond, refer to Appendix F in this memorandum. Also, for more information on marine bond amounts, refer to the [CBSA website](#).

## Carrier Requirements

21. All carriers transporting specified goods into Canada must electronically transmit to the CBSA specified data pertaining to the cargo and conveyance within the prescribed timeframes as outlined in the [Reporting of Imported Goods Regulations](#). Provision of this data and within prescribed timeframes satisfies the requirement set out in section 12.1 of the [Customs Act](#).
22. Transmission of electronic ACI/eManifest data does not constitute "reporting" for the purposes of subsection 12(1) of the [Customs Act](#). Report, as defined in subsection 12(1), is not achieved until the conveyance has arrived in Canada and a report is made to the CBSA at the FPOA and, for rail, air and marine modes, by way of the conveyance arrival certification message (CACM).
23. As per section 7.1 of the [Customs Act](#), carriers are liable to ensure all information provided to the CBSA, including ACI/eManifest and at-arrival information, is true, accurate, and complete. Furthermore, as per section 22 of the [Customs Act](#) and section 7 of the [Transportation of Goods Regulations](#), the information transmitted must be supported by source documentation (i.e. bills of lading, invoices, contract of carriage) and made available to the CBSA upon request. Carriers are also liable to ensure all information provided to the CBSA is sent within mode prescribed timeframes.
24. As per the [Reporting of Imported Goods Regulations](#), the conveyance operating carrier (COC) is solely liable for the electronic transmission of ACI/eManifest primary cargo information for which it is responsible and conveyance ACI/eManifest and at-arrival information to the CBSA in accordance with the technical requirements, specifications and procedures that are set out in the modal specific [Electronic Commerce Client Requirements Document](#) (ECCRD).
25. For clarity, the COC is the carrier company operating the conveyance that transports goods into Canada. This is true whether the carrier company owns the conveyance outright, leases the conveyance, or whether any type of security interest is registered on the conveyance. The 'cargo carrier' is the carrier that causes goods to be transported into Canada by the COC.
26. It is the COC's carrier code that must be quoted within the conveyance report when transmitting conveyance data to the CBSA.
27. As per the [Reporting of Imported Goods Regulations](#), any carrier causing specified goods to be transported into Canada is solely liable for providing primary cargo data for which they are responsible in accordance with the technical requirements,

- specifications and procedures that are set out in the modal specific [Electronic Commerce Client Requirements Document](#) (ECCRD).
28. To transport specified goods (cargo) into Canada, there are two (2) separate obligations:
    - (a) submitting ACI/eManifest before arrival/load of the goods in Canada (subsection 12.1(1) of the [Customs Act](#)); and
    - (b) reporting the goods upon arrival in Canada (subsection 12(1) of the [Customs Act](#)).
  29. Under subsection 12.1(1) of the [Customs Act](#), the COC is liable to provide the CBSA with ACI/eManifest information about the conveyance and about the goods on board or expected to be on board that conveyance.
  30. As per subsection 12(1) of the [Customs Act](#), the COC must report the conveyance and all goods on board that conveyance upon arrival in Canada.
  31. Subsection 2.1(a)(i) of the [Reporting of Imported Goods Regulations](#), mandates the cargo carrier to provide ACI/eManifest cargo information for all cargo it is responsible for on board that conveyance and, if applicable, the COC must provide ACI/eManifest cargo information for any cargo it is responsible for.
  32. The carrier whose carrier code is on the cargo transmission is liable for: all ACI/eManifest information provided to the CBSA; to ensure it is true, accurate, and complete, and for duties and taxes on the goods until they are released by the CBSA, or until liability is transferred in accordance with subsection 20(2) of the [Customs Act](#).
  33. When ACI/eManifest information has not been transmitted for any cargo on board the conveyance in air, marine and rail modes, the COC may be subject to [Administrative Monetary Penalty System](#) (AMPS) contraventions for non-report, as the cargo report was not on file when the transmission of the CACM was sent. The cargo carrier who has not transmitted ACI/eManifest information for which they are responsible may also be subject to [AMPS](#) penalties.
  34. In a business to business arrangement, it is possible for both the COC and the cargo carrier to be held individually liable for three separate contraventions related to one shipment:
    - (a) when ACI/eManifest information is not submitted (cargo carrier);
    - (b) when cargo is not reported on arrival (COC); and
    - (c) when the COC fails to attach a cargo report created by the cargo carrier.
  35. Carriers may hire a service provider or agent to transmit ACI/eManifest information and at-arrival information on their behalf. The carrier code on the electronic transmission must be that of the actual carrier, not the agent or service provider. In

order for the CBSA to communicate with the agent or service provider on behalf of the carrier, a third party consent must be completed and on file with the CBSA.

## Electronic Communications with the CBSA

36. Under section 12.1 of the [Customs Act](#) and the [Reporting of Imported Goods Regulations](#), all carriers must transmit ACI/eManifest electronic cargo and conveyance data using EDI and all freight forwarders must transmit pre-arrival electronic house bill(s) supplementary cargo data and house bill(s) close data using EDI for consolidated shipments. Highway carriers and freight forwarders also have the option of using the [eManifest Portal](#).
37. For more information, refer to the mode specific [Memoranda D3 -Transportation](#) series or to the mode specific [Electronic Commerce Client Requirements Document](#) (ECCRD).

## Record keeping

38. In addition to records required to be maintained for other CBSA programs, every person who transports or causes goods to be transported into Canada or transports or causes to be transported within Canada goods that have been imported but have not been released is required, under the [Transportation of Goods Regulations](#), to keep records of the electronic data that has been transmitted to the CBSA and any acknowledgment of receipt of that data received from the CBSA. The records that must be kept include all source documents, in paper and/or electronic format, specifically related to the individual data elements transmitted. For CBSA purposes, records by means of which the person gives the agency information under subsection 12.1(1) of the [Customs Act](#) must be kept for a period of 3 complete calendar years plus the current year during which data were transmitted.

## Cargo Control Number and Conveyance Reference Number Reuse Timeframes

39. Cargo Control Numbers (CCNs), Conveyance Reference Numbers (CRNs) and Supplementary Reference Numbers (SRNs) must be unique and cannot be reused for three years starting January 1st of the year following their initial use.

**Note:** In the air mode, the CCN, CRN and SRN must be unique and cannot be reused for one year starting January 1<sup>st</sup> of the year following their initial use.

## Monitoring

40. In addition to all other monitoring and verification activities, the CBSA will perform periodic monitoring of the records kept by carriers related to electronic conveyance and cargo information. The monitoring will confirm whether the conveyance and cargo data were submitted in a timely manner and that ACI/eManifest information transmitted is true, accurate and complete and corresponds to the information contained on the source documents on file. This includes the use of exception/exemption codes.

## Transmitting Accurate Data

41. When using the pre-arrival review system (PARS), the electronically transmitted CCN on the cargo data must exactly match the CCN quoted in the PARS release request, inclusive of the acronym "PARS", where applicable.
42. It is not a requirement to embed the letters "PARS" into a PARS number, but if a carrier does embed letters into the PARS number, then the carrier must use the identical number in their ACI/eManifest cargo transmission.
43. If the CCN quoted in the PARS release does not exactly match the electronically transmitted cargo data, this will affect the Release Notification System (RNS) capabilities and subscribers will not receive RNS messages. Inaccurate CCN transmissions by carriers could result in sanctions for non-compliance including the issuing of [AMPS](#). Shipments where the CCN quoted in the PARS release does not match the electronic cargo data may result in the shipment not being released.

## Sealing Requirements

44. With regards to conveyances and containers that have been authorized to move inland to a sufferance warehouse, the sealing of conveyances and containers are required for the following specific CBSA circumstances:
- (a) carriers who must meet sealing requirements as participants of the CBSA's trusted trader programs, (refer to [Memorandum D23-1-1, Partners in Protection Program](#) for more information on sealing requirement for trusted traders);
  - (b) cargo that is prohibited, controlled or regulated by any Act of Parliament;
  - (c) domestic in-transit movements moving on [A8B, United States—Canada Transit Manifest](#) to the point of final export;
  - (d) movement of conveyances and containers from the FPOA to a CBSA examination location; and/or
  - (e) at the discretion of the officer.
45. With the exception of cargo listed in this memorandum, bonded carriers and freight forwarders will be allowed to move unsealed cargo between inland sufferance warehouses where the cargo has been amended or re-manifested.

46. This does not negate the industry's obligation to fulfill any legislative or regulatory program requirements of other government departments that pertain to the sealing of conveyances and containers.
47. The CBSA reserves the right to seal any conveyance, container, or compartment at any time.

## Cargo Reporting

48. The requirement to report goods to the CBSA is effected electronically, orally or in writing in the prescribed manner as described in the [Reporting of Imported Goods Regulations](#).
49. For further information on ACI/eManifest and reporting procedural requirements for import, in bond, in-transit and Freight Remaining on Board (FROB) (in air and marine modes only) cargo, refer to the [Memoranda D3 -Transportation](#) series relating to the particular mode of transportation. These include:
- (a) [Memorandum D3-2-1, Air Pre-arrival and Reporting Requirements](#);
  - (b) [Memorandum D3-3-1, Freight Forwarder Pre-arrival and Reporting Requirements](#);
  - (c) [Memorandum D3-4-2, Highway Pre-arrival and Reporting Requirements](#);
  - (d) [Memorandum D3-5-1, Marine Pre-load/Pre-arrival and Reporting Requirements](#); and
  - (e) [Mmorandum D3-6-6, Rail Pre-arrival and Reporting Requirements](#).
50. Shipments eligible for the [Courier Low Value Shipment \(CLVS\) program](#) can be reported on a cargo/release list and do not require an ACI/eManifest cargo transmission.
51. Mixed shipments of high value goods and CLVS are not exempt from ACI/eManifest cargo transmission. Refer to [Memorandum D3-2-1, Air Pre-Arrival and Reporting Requirements](#), and [Memorandum D3-4-2, Highway Pre-Arrival and Reporting Requirements](#) for additional information on mixed high value and CLVS cargo. Further information on cargo/release list reporting can be found in [Memorandum D8-2-16, Courier Imports Remission](#), and [Memorandum D17-4-0, Courier Low Value Shipment Program](#).
52. Low Value Shipments (LVS) that are ineligible for the CLVS program must provide an ACI/eManifest cargo transmission, as per the [Reporting of Imported Goods Regulations](#).
53. Should cargo previously reported under the CLVS Program be removed from the CLVS Cargo Release List post arrival through the issuance of form BSF243 (Y50), Reject Document Control by the CBSA, or post arrival by the courier, the



client is not to transmit ACI/eManifest data. The cargo must be arrived by the warehouse operator by submitting a Warehouse Arrival Certification Message (WACM) prior to obtaining the release. If cargo is removed from the CLVS Program stream prior to arrival then ACI/eManifest data is required as per the mode of transportation used. For more information, refer to the [Memoranda D3 Transportation](#) series specific to the mode of transportation.

54. Unless otherwise exempted in writing by the CBSA, goods reported at FPOA and authorized to move in bond, must be delivered to the applicable primary sufferance warehouse that is licensed to receive the goods. Refer to [D4-1-4, Customs Sufferance Warehouses](#) for a list of warehouse types.
55. The carrier must indicate the CBSA office where the goods are to be released or destined. This is the CBSA office code applicable to the destination primary sufferance warehouse where the goods are to be delivered.
56. The carrier must indicate the name and address/sub-location code of the destination primary sufferance warehouse where goods will be stored pending clearance. For more information on generic sub-location reporting, refer to the individual mode specific D memoranda:
  - (a) [Memorandum D3-2-1, Air Pre-arrival and Reporting Requirements](#);
  - (b) [Memorandum D3-3-1, Freight Forwarder Pre-arrival and Reporting Requirements](#);
  - (c) [Memorandum D3-4-2, Highway Pre-arrival and Reporting Requirements](#);
  - (d) [Memorandum D3-5-1, Marine Pre-load/Pre-arrival and Reporting Requirements](#); and
  - (e) [Memorandum D3-6-6, Rail Pre-arrival and Reporting Requirements](#).

**Note:** Where goods will eventually move from the primary to a secondary sufferance warehouse, the primary carrier will transmit the primary warehouse sub-location code as the destination or as the location of goods on their cargo transmission.

57. For information regarding goods imported by courier, refer to [Memorandum D17, Accounting and Release Procedures](#) series.
58. When reporting goods to the CBSA that are exempt from ACI/eManifest requirements, carriers may use the standard form [A8A\(B\), In Bond - Cargo Control Document](#), which is now available online in a fillable/savable format on the [CBSA's website](#). Carriers may also produce their own form [A8A\(B\), In Bond - Cargo Control Document](#), printed in accordance with the specifications contained in the Appendix B of this memorandum. Alternatively, carriers may use other approved CCDs such as the International Air Transport Association (IATA) standard air waybill for air cargo; form [A6A, Freight/Cargo Manifest](#) for marine cargo and form [A8B, United States – Canada Transit Manifest](#), for in-transit goods being transported by highway mode, etc.

59. When ACI/eManifest data has been transmitted and requires a paper CCD or paper house bill for release purposes, the carrier has the option of using form [A8A\(B\), In Bond - Cargo Control Document](#), or a paper print out of the ACI/eManifest transmission, provided it contains the information found in Appendix E of this memorandum.

**Note:** For further information on alternate CCDs that meet the CBSA's requirements and instructions on the completion of the prescribed reporting documents, refer to the [Memoranda D3 Transportation](#) series relating to the particular mode of transport and [Memorandum D17-1-2, Reporting and Accounting for Low Value Commercial Goods](#). These include information on forms [A8A\(B\), In Bond - Cargo Control Document](#), [A6A, Freight/Cargo Manifest](#), [A8B, United States - Canada Transit Manifest](#), [A10, Cargo Control Abstract](#) and [A30, Diversion Notice](#). For further information on reporting automotive production and service goods, refer to [Memorandum D17-3-1, The New Automotive System - Highway Mode](#).

## Corrections

### Corrections to Cargo Control Documents (CCDs)

60. Any corrections must be made to all paper copies (when applicable) of the original CCD before presenting it to the CBSA. Corrections must also be made to the ACI/eManifest cargo control data elements, which have been electronically transmitted to the CBSA.

**Note:** Instructions for providing corrected information in the required electronic format are found in the [Electronic Commerce Client Requirements Document](#) (ECCRD).

61. Corrections to a paper CCD may also be made after the carrier has reported to the CBSA, if the longroom and the CBSA delivery authority copies have not been presented to the broker/consignee. The corrections are to be made on the longroom and the CBSA delivery authority copies and presented to the CBSA, accompanied by supporting evidence, if the quantity or description is changed. Acceptable supporting evidence will be the original bill of lading, waybill, interlined pro-bill or other acceptable document from the point of loading. The longroom and the CBSA delivery authority copies will be returned to the carrier for presentation to the consignee. Electronic transmissions must also be updated to match the paper version.
62. When a paper CCD must be rewritten, the rewritten document must bear the same CCN as the original. A notation must be shown on the new document in the description of goods section stating the reason the original document has been rewritten. Any change in the quantity or description of goods must be supported by

documentation such as the original bill of lading, waybill, interlined pro-bill, or other acceptable document from the point of loading.

63. The carrier should rewrite the paper CCD, or update the ACI/eManifest electronic cargo transmission, for a change in quantity on a shipper's load and count only when the original bill of lading or interlined pro-bill contains a typographical or other error, or when an error occurred in the preparation of the cargo control document/transmission.
64. The carrier must present all copies of the rewritten paper document with the longroom and the CBSA delivery authority copies of the original document, and the supporting documentation, where necessary, to the CBSA for validation.
65. If found to be acceptable, the longroom and the CBSA delivery authority copies of the rewritten paper document will be date stamped on the reverse of the document, and in the case of electronic longroom processing an electronic date stamp will appear on the front of the document. The rewritten longroom and the CBSA delivery authority copies will be returned to the carrier for furtherance to the consignee. The CBSA will destroy the original CBSA delivery authority copy. The rewritten mail copy (with the original longroom copy and supporting documentation) will be retained by the CBSA.
66. For corrections or amendments to electronic cargo data, refer to the specific modal [Memoranda D3 -Transportation](#) series.

## Unique Shipment Processes

67. The following processes are not exempt from ACI/eManifest data but the reporting and/or ACI/eManifest requirements differ in some manner. For information on other mode specific processes, refer to [Memoranda D3 - Transportation](#) series.

## Non-resident Importer

68. For shipments being delivered to Canada where the consignee is a non-resident importer, the foreign name and address of the consignee will be accepted in the consignee name and address fields in the cargo transmission.
69. The Canadian party to whom the cargo is being delivered must be provided in the delivery party name and address fields. The delivery party name and address may be a warehouse, rail yard, etc., if that is where the carrier's contract of carriage ends.

## Transmitting "To Order" Shipments

70. In acknowledgment of common business practices the CBSA will accept “To Order”; “To Order of Shipper”; or “To Order of Bank”; or “Other Named Entity” in the consignee field provided the name and address of the owner or owner’s representative is transmitted as a Notify Party. To help clarify, the following examples illustrate the CBSA’s requirements:

**Example 1: “To Order” and “To Order of Shipper”**

The CBSA will accept “To Order” and “To Order of Shipper” in the consignee name field. The address information, city name, and country are mandatory fields for the consignee and ideally the shipper’s coordinates would be repeated. However, the CBSA will accept terms such as “Same as Shipper”; “See Above”; etc., in the address information field and city name.

The name and address of the owner or owner’s representative would be provided in the Notify Party fields. The delivery address, if different, would be transmitted in the Delivery Address fields.

**Example 2: “To Order of Bank or Other Named Entity”**

The name of the bank or the named entity must be transmitted in the consignee name field. Again, because the address information, city name, and country are mandatory fields, the complete address of the bank, or other named entity, must be transmitted in the consignee name and address fields. The name and address of the party taking receipt of the goods in Canada must be transmitted in the Notify Party fields. The delivery address, if different from the address provided in the Notify Party fields must be transmitted in the Delivery Address fields.

## **Carnets and other Temporary Imports**

71. The CBSA does not accept carnets or other temporary import documents as a valid CCD for the import, in-transit, or export movement of goods by a carrier.
72. Electronic ACI/eManifest cargo and conveyance data must be transmitted for carnet or other temporary imports or in-transit shipments within the prescribed timeframes. Carnet and other temporary imports arriving in Canada for export must also be accompanied by the appropriate CBSA CCDs for the mode of transport being used. The Carnet and other temporary import documents must be presented to the CBSA at the time of arrival or export.

## **Moving Company and Personal Effects**

73. When personal effects are being imported into Canada the name and address of the actual consignee is required. The name of the moving company may be provided in the Notify Party field.

74. For additional information on personal effects and goods to follow, refer to [Memorandum D17-1-3, Casual Importations](#).

## **Entered to Arrive (ETA) and Value Included (VI) Shipments**

75. The ACI/eManifest cargo and conveyance data, and house bill data (if the shipment is consolidated) is required for ETA and VI type shipments within the prescribed timeframes. The CBSA will manually acquit the cargo data with the original transaction number associated with the goods.

## **Ships' Stores (goods imported for ships' stores)**

76. Defined as goods imported into Canada by airlines or vessels specifically for delivery to vessels or a bonded warehouse, refer to [Memorandum D4-2-1, Ships' Stores](#) for additional information.
77. The ACI/eManifest cargo and conveyance data, and house bill data (if the shipment is consolidated) pertaining to goods imported for ships' stores into Canada must be transmitted electronically within the guidelines and procedures outlined in the [Reporting of Imported Goods Regulations](#) and this memorandum.

## **Duty Free Shops (goods imported by duty free shops)**

78. Defined as goods imported into Canada by duty free shops and delivered directly to a licensed duty free shop facility. Refer to [Memoranda D4-3-4, Duty Free Shop – Operational Responsibilities](#) and [D4-3-5, Duty Free Shop – Inventory Control and Sales Requirements](#) for additional information on duty free shops.
79. The ACI/eManifest cargo and conveyance data, and house bill data (if the shipment is consolidated) pertaining to goods imported and delivered directly to a licensed duty free shop must be transmitted electronically within the guidelines and procedures outlined in the [Reporting of Imported Goods Regulations](#) and this memorandum.

## **Shortages**

80. A shortage occurs where a quantity of goods was initially reported upon arrival at FPOA, and subsequently the number of pieces found, by the carrier, is less than the number of pieces reported to the CBSA upon arrival.
81. As the carrier's report to the CBSA is proof of the goods being on board the conveyance, all goods reported to the CBSA are deemed to have entered in Canada.

82. Duty and taxes will be assessed on all goods reported unless acceptable evidence of a shortage is presented to the CBSA. Presentation of evidence of the shortage is the responsibility of the party liable for payment of the duties and taxes.
83. Acceptable evidence of a shortage can consist of written evidence of payment of a claim by a foreign carrier or a statement by a border services or peace officer that the goods were destroyed through an accident, fire or documentation from the vendor, exporter, shipper or warehouse operator at the point of departure attesting that a true shortage did exist and was not the result of theft, loss, etc.
- Note:** Documentation originating from the carrier or freight forwarder is not considered acceptable evidence of a shortage. Shortages must be substantiated by a third party.
84. Where evidence of a shortage cannot be provided within 70 days of the initial report, duties and taxes owing for the goods short must be paid. For information on refund claims, refer to [Memorandum D6-2-3, Refund of Duties](#).
85. Shortages previously noted on waybills at a trans-shipping point outside Canada, or as ascertained by a physical check by a Border Services Officer (BSO) at the CBSA office of importation, must be noted by way of a change or an amendment to the cargo data as soon as it is discovered.
86. When portions of a shipment previously identified as a shortage are forwarded to Canada, they must be reported to the CBSA. The new ACI/eManifest cargo transmission must bear a reference to the original CCN in the special instructions field.

## **Overages, Company Owned Material (COMAT) and Goods found Astray**

87. Any excess from the quantity of goods transmitted in the same shipment and found by the carrier or freight forwarder post arrival are considered overages.
88. When an overage is found post arrival, the carrier or freight forwarder should change or amend their cargo document to show the correct quantity of the goods. Highway cargo, rail cargo and house bill transmissions may be amended using the overage amendment code. Air cargo and marine cargo transmissions may be changed (no amendment code available).
89. If no ACI/eManifest transmission is on file and goods are found but not reported then a new ACI cargo transmission will be required.
90. If ACI/eManifest transmission is on file then any additional goods that are found before the cargo is released should be changed/amended. If additional goods are

found after the release has occurred and the CCN was acquitted, the carrier should not amend the acquitted cargo.

91. As overages represent cargo that has not been reported to the CBSA as required under the [Customs Act](#), when a BSO discovers an overage during a CBSA check or examination, the carrier or freight forwarder may be assessed the appropriate penalty. For additional information on penalties, refer to [Memorandum D22-1-1, Administrative Monetary Penalty System](#).
92. In the case of overages found by a carrier or freight forwarder within their own system, the carrier or freight forwarder must report the goods to the nearest CBSA office immediately using the appropriate ACI/eManifest cargo transmission.
93. For consolidated shipments, the CBSA requires complete information pertaining to all specified goods prior to loading or prior to arrival in Canada. Where no ACI/eManifest information was transmitted (full shortage) and no exemption or exception exists, a house bill transmission is required as soon as it is discovered.
94. Company owned material (COMAT), or goods carried in a conveyance (truck, aircraft, etc.) owned or controlled by the importer or shipper found not reported to the CBSA may be subject to enforcement action and/or [AMPS](#) penalties. For more information on penalties, refer to [Memorandum D22-1-1 Administrative Monetary Penalty System](#).
95. Domestic goods shipped from one point in Canada to another point in Canada, found astray in the United States and returned to Canada must be covered by the appropriate ACI/eManifest cargo transmission showing the CBSA office of re- importation as the receiving CBSA office. Once verified of the facts, the shipment will be released to the carrier or freight forwarder.

**Note:** Verification will consist of satisfactory evidence provided by the United States Customs and Border Protection (US CBP) or the carrier at the trans- shipping point where the goods were found. The CCD or ACI/eManifest cargo transmission will be acquitted by reference to this memorandum.

96. Shipments originating in the United States destined for other points in the United States, but found astray by the carrier or freight forwarder in Canada are to be returned to the United States on a CCD. The document must certify that the shipment was found astray in Canada on the applicable date and is now being returned to the United States in the same condition as received. The certificate must also state that the goods have remained under CBSA control. When the goods are exported, the long room and the CBSA delivery authority copies must be presented to the CBSA at the point of exit. The CBSA delivery authority copy will be returned to the carrier or to the freight forwarder after being stamped by the CBSA and the long room copy will be assigned an outward report number and retained by the CBSA.

97. Carriers and freight forwarders must transmit ACI/eManifest cargo data and house bill data (if the shipment is consolidated) for all goods being transported to Canada, including Canadian goods found astray outside of Canada, unless there is an exemption or exception. Once verified of the facts, the CBSA will release the shipment to the carrier or freight forwarder. Verification will consist of satisfactory evidence provided by the foreign Customs organization or the carrier. The CCD will be acquitted by a reference to this memorandum.
98. Foreign goods found astray in Canada must have ACI/eManifest cargo data electronically transmitted post arrival as soon as they are discovered by the carrier or freight forwarder. The goods may then be exported in accordance with the [Reporting of Exported Goods Regulations](#) and as outlined in [Memorandum D3-1-8, Cargo – Export Movements](#).

### **Shipper's Load and Count**

99. When cargo is carried under shipper's load and count arrangements between the carrier and the shipper, the cargo control transmission must clearly state "shipper's load and count" and the shipper must seal all units before transfer to the carrier. "shippers load and count" is not a description of the goods.
100. The carrier must maintain a seal record and note the seal number on the cargo transmission. A BSO must supervise the breaking of a shippers seal when required for CBSA purposes. The BSO will reseal the unit with a CBSA seal and notate the new number on the documents.

### **CBSA Cargo Control Abstract**

101. A shipment must be abstracted when its CCD will be accounted for by more than one CBSA accounting document or other clearance document. Importers or their agents (including freight forwarders and carriers) must document abstracts on the CBSA form [A10, Cargo Control Abstract](#).
102. A form [A10, Cargo Control Abstract](#), must be prepared for each portion of the shipment requiring separate acquittal. The entire quantity shown on the carrier's original cargo transmission must be accounted for on these documents.
103. Form [A10, Cargo Control Abstract](#), is a five-part form consisting of the following copies:
- (a) CBSA control copy;
  - (b) longroom copy;
  - (c) CBSA delivery authority copy;



- (d) warehouse operator's copy; and
- (e) issuer's copy.

**Note:** This fillable form can be downloaded from the [CBSA website](#), printed and saved.

104. Each cargo control abstract must show a unique number consisting of the CCN on the master cargo control transmission, suffixed by the character X and a sequential numeric digit, beginning with 1. For example:

- (a) If a shipment manifested by a carrier were to be accounted for by three separate acquittal documents, three abstracts would be prepared. The master CCN 6110 SA12345 would be shown in the "Master Cargo Control No." field of each abstract, and the three abstracts would be numbered 6110 SA12345X1, 6110 SA12345X2, 6110 SA12345X3; or
- (b) System limitations allow for a maximum of 25 characters. Therefore, where a CCD consisting of 23 characters is to be abstracted into more than nine shipments, the CCN on the master document would be suffixed by:
  - (i) X1 to X9 for the first nine abstracts;
  - (ii) Y1 to Y9 for the next nine abstracts;
  - (iii) Z1 to Z9 for the next nine abstracts;
  - (iv) A1 to A9 for the next nine abstracts;
  - (v) B1 to B9 for the next nine abstracts; etc.

**Note:** The character "D" cannot be used as a suffix in abstract numbers.

105. The importer or their agent must present all copies of the abstracts listed on the form [A10, Cargo Control Abstract](#), prior to the release of any portion of an abstracted CCD.

106. The CBSA control copy of each abstract will remain with the CBSA. The original CCN will be manually acquitted in the CBSA system with the new abstract CCNs. The longroom and the CBSA delivery authority copies of each abstract will be returned to the consignee for presentation with the clearance documents. The importer or their agent will forward the warehouse operator's copy of each abstract to the warehouse operator for record-keeping purposes. The issuer's copy of each abstract will be returned to the importer or their agent. Further details on the warehouse operator's record-keeping requirements can be found in [Memorandum D4-1-4, Customs Sufferance Warehouses](#).

107. Under no circumstances may cargo be removed from a sufferance warehouse once abstracts have been presented without presentation of a valid acquittal document or a re-manifest CCD to cover the movement of the goods. Failure to comply will result in the issuance of [AMPS](#) penalties.

## Re-manifested Cargo Control Documents

108. In situations where cargo must be re-manifested (for example, a change in liability or a change to the destination on the previous cargo document), a new CCD, form [A8A\(B\) In Bond – Cargo Control Document](#), otherwise known as a re-manifest, must be presented to the CBSA before the goods are allowed to proceed. The re-manifest must be presented at the CBSA office where the goods are located. The information shown on the re-manifest must match the information on the original cargo transmission. Re-manifests will be approved when the previous CCN is in an arrived status. Any discrepancies must be approved by the CBSA office where the goods are located. The re-manifested CCD must have a new CCN with the original CCN notated in the "previous cargo control number" field.
109. Consolidated shipments cannot be re-manifested unless they are in-transit and qualify for the exception found in [Memorandum D3-3-1: Freight forwarder pre-arrival and reporting requirements](#):
- temporarily allow the submission of either house bills or supplementary cargo data for consolidated cargo originating offshore and transiting through Canada to the United States (Offshore – Canada – United States), when all of the house bills within the consolidated shipment are transiting Canada and being exported together.
110. If the conditions in the above paragraph are met, a consolidated shipment may be re-manifested if:
- supplementary data reports are transmitted pre-arrival instead of electronic house bills;
  - all of the shipments in the consolidation are being exported at the same time;
  - a paper re-manifest is presented by the carrier transporting the shipment to the port of export using the consolidated primary CCN as the previous CCN on the re-manifest; and
  - the consolidated shipment will be reported for export as per [Memorandum D3-1-8, Cargo – Export Movements](#).
111. The carrier code appearing in the "carrier code/cargo control number" field of the re-manifested CCD represents the carrier who is liable for the goods.
112. In the case where the original cargo is to be split for furtherance to more than one destination, or split for furtherance for export on multiple conveyances, re-manifests (multiple [A8A\(B\) In Bond – Cargo Control Documents](#)) are to be prepared for each portion of the shipment, by destination. All the re-manifest CCDs for the total quantity of the original cargo transmission must be presented to the CBSA at the same time.
113. All copies of the re-manifest [A8A\(B\) In Bond – Cargo Control Documents](#) must be presented to the CBSA. The mail and station copies of the re-manifest [A8A\(B\)s In Bond – Cargo Control Documents](#) will be retained by the CBSA, and the remaining

copies will be returned to the carrier. The original CCN will be manually acquitted in the CBSA systems with the new re-manifest number.

## **Diversions (paper process for ACI/eManifest exemptions/exceptions)**

114. A diversion occurs when a shipment is rerouted to another CBSA office, before arriving at the destination CBSA office or sufferance warehouse indicated on the CCD. If it is determined that the goods should have been directed to another CBSA office for release only after arrival at the destination, then a re-manifest must be submitted. No more than one diversion of the same shipment will be allowed before a new CCD is issued.
115. It will be the responsibility of the carrier in whose dispatch system the diversion occurs to prepare form [A30, Diversion Notice](#), in duplicate, and attach both copies to the longroom copy of the CCD. Form [A30, Diversion Notice](#) is available in a fillable, savable format online.
116. The diversion notice will be supplied by the carrier in 21.5 cm by 14 cm (8 in. by 5 in.) size and printed on blue paper. If the carrier so elects, the diversion notice can be prepared in triplicate. The third copy will be date stamped and returned to the carrier for record purposes.
117. The diversion notice and the longroom and the CBSA delivery authority copies of the CCD must be given to the consignee, or connecting carrier if interlined, for presentation with the relative acquittal documents at the CBSA office of release. The diversion notice will remain with the acquittal document until numbered.
118. Diverted shipments cannot be released by the CBSA without a diversion notice attached to the CCD. In situations where the carrier neglects to provide the consignee with a diversion notice, it is the consignee's responsibility either to obtain it from the carrier or to prepare a diversion notice (in duplicate) for presentation to the CBSA.
119. If a discrepancy exists, the CBSA office of release will contact the CBSA office at the FPOA by returning the diversion notice with a copy of the CCD. It will be the responsibility of the CBSA office at the FPOA to resolve the discrepancy.
120. When only a portion of the shipment is to be diverted to another CBSA office for release, an abstract must be prepared to cover the re-routed portion of the shipment as well as the portion of the shipment to be cleared locally. The re-routed portion must then be documented on a re-manifest, which will cancel the abstract.

121. For modal specific information on diversion reporting procedures for cargo that has been electronically transmitted, refer to the [Memoranda D3 - Transportation series](#).

## Emergency Diversion – Goods moving within Canada

122. The person in charge of the conveyance must declare an emergency diversion. Reasons for such declarations will vary and can include: mechanical, medical, inclement weather conditions, security, etc.
123. If a conveyance loaded in Canada is destined to another Canadian port and is diverted to a foreign port due to an emergency such as stated above, the following will occur:
- (a) If the Canadian goods and crew **remain on the conveyance** for the duration of that emergency at the foreign port and no other goods or crew are loaded or offloaded onto the conveyance during the emergency, and they continue their journey to its original Canadian destination once the emergency has passed, the cargo and crew will clear the CBSA at Canadian destination. **ACI/eManifest will not be required**. The arrival of the conveyance must be reported to the CBSA. Reporting instructions for the various modes are:
    - (i) marine mode: [A6 General Declaration](#) to the CBSA at that port;
    - (ii) highway mode: Verbal report at CBSA port of entry; and
    - (iii) air mode: Completed form [AG1 General Declaration \(outward/inward\)](#).
    - (iv) rail mode: A1, Train Report Inward.
  - (b) If any of the Canadian goods are offloaded and/or any crew disembarks at the foreign port, or additional goods are loaded and/or additional crew embarks onto the vessel at the foreign port, the emergency diversion reporting exemption will not be applicable and **full ACI/eManifest will be required** within the prescribed timeframes for the mode of transportation, including cargo reports for all shipments on board the conveyance (those loaded in Canada as well as those loaded at the foreign port).
124. Refer to the specific modal [Memoranda D3 - Transportation](#) series for procedures regarding reporting on arrival in scenarios when ACI/eManifest is not required (as per point (a) above) including Appendix C in [Memorandum D3-5-1, Marine pre-load/pre-arrival and reporting requirements](#) for contact information for the National Targeting Centre (NTC) and regional ports of entry.

## Delivery Requirements

125. In bond goods that have not been released by the CBSA at the FPOA must be delivered to a CBSA specified suffrance warehouse for CBSA release, unless exempted from this requirement by the CBSA.
126. Information about general delivery requirements into suffrance warehouses may be found in the mode specific [Memoranda D3 - Transportation](#) series.
127. In every mode, once unreleased goods physically arrive at a suffrance warehouse, the warehouse operator must submit a WACM for each CCN that has a final destination of that warehouse whether the CCN is in an electronic or paper format. Warehouse operators must register with the Technical Commercial Client Unit (TCCU) to become compliant with WACM requirements. Warehouse operators must use EDI to transmit WACM, as this functionality is not currently supported through the eManifest portal. Information on WACM and other notifications can be found in [Chapter 11: Advance Commercial Information \(ACI\)/eManifest Notices](#) (ECCRD).
128. When multiple containers are documented on one CCD but arriving at the destination warehouse at different times, the warehouse operator may send a WACM to arrive the CCN when the first container physically arrives at the warehouse, as long as all of the containers documented on the same CCD are physically in Canada.

## Delivery Requirements – Exemptions

129. The following commodities have been exempted from the delivery requirements outlined previously in this memorandum:
- articles imported as settlers' effects (tariff item No. 9807.00.00) or under the provisions of tariff items Nos. 9805.00.00 and 9808.00.00 when delivered to a CBSA office; and
  - goods imported for a period not exceeding six months for the purpose of display at a convention or a public exhibition at which the goods of various manufacturers or producers are displayed; and
  - empty cargo containers repositioned for loading export cargo; and
  - goods subject to the [Explosives Act](#); and
  - goods transferred from a bonded warehouse in one CBSA office jurisdiction to a bonded warehouse in another CBSA office jurisdiction, provided the fields indicating the sending and receiving CBSA offices on the cargo transmission control document are properly completed; and
  - goods for delivery to a CBSA bonded warehouse under the jurisdiction of a frontier CBSA office may be manifested directly onto the frontier CBSA office, when no suffrance warehouse is established at the location; and
  - goods being the property of the United States government, arriving by highway and manifested on Argentina, Newfoundland, for release (provided

- the imported goods comply with the restrictions imposed by the [Excise Act, 2001](#)); and
- (h) goods for delivery to a duty-free shop.

## **Delivery Requirements – Alcohol and Tobacco Shipments**

130. Spirits (including beer), wine and tobacco products must be sealed as per sealing requirements as outlined in this memorandum.
131. In case of specific commodities such as bulk goods and liquid products, direct delivery to a warehouse licensed to receive those goods is permitted. For more information, refer to [Memorandum D4-1-4, Customs Sufferance Warehouses](#).
132. For additional information on the warehousing, delivery requirements and restrictions related to alcohol and tobacco products, refer to the following memoranda:
- (a) [Memorandum D3-1-3, Commercial Importation of Intoxicating Liquors](#);
  - (b) [Memorandum D4-3-5, Duty Free Shop – Inventory Control and Sales Requirements](#); and
  - (c) [Memorandum D18-3-1, Reporting and Accounting of Excise Duties on Imported Tobacco, Tobacco Products, Wine and Spirits, and Release of Those Goods](#).
133. For additional information on excise policy related to alcohol and tobacco products, contact the excise duty section of your regional Canada Revenue Agency (CRA) office. For a directory of regional offices, consult the [CRA website](#).

## **Movement and Cargo Control of Unreleased Goods in Canada**

134. Information about movement between sufferance warehouses may be found in the [Memoranda D3 - Transportation series](#) relating to the cargo control procedures for the particular mode of transport.
135. Goods transferred from a sufferance warehouse to a private bonded warehouse will not be documented on a CCD, as the CBSA control will be affected under the [Commercial Accounting Declaration \(CAD\)](#). Responsibility for loss will rest with the importer of record on whose behalf the transfer was made. This shall also apply to goods transferred between private bonded warehouses within the jurisdiction of one CBSA office.
136. Goods transferred from or into a public bonded warehouse must be documented on a CCD. A CCD will also be required when goods are transferred from a private

- or public bonded warehouse in one CBSA jurisdiction or into a private or public bonded warehouse in another CBSA office jurisdiction.
137. Where possible, the CCD covering the transfer must be presented at the same time as the CAD and it must bear a reference to the CAD number in the description of goods section. The quantity and description of goods shown on the CCD must be identical to that shown on the CAD. Where the goods are moving from a sufferance warehouse into a public bonded warehouse, the CBSA will validate the CCD covering the transfer of the goods.
  138. After validation of the CAD and the CCD, the longroom and the CBSA delivery authority copies of the CCDs will be returned to the carrier for presentation to the receiving warehouse operator. The CBSA will retain the mail and station copies of the CCDs for control purposes.
  139. Upon delivery of the goods to the bonded warehouse, the warehouse operator must acknowledge receipt of the goods on the longroom and the CBSA delivery authority copies. Any discrepancies in the number of pieces should also be noted.
  140. When the goods have been transferred from a bonded warehouse, the warehouse operator will present the longroom and the CBSA delivery authority copies to the consignee or agent for subsequent presentation with the CAD for re-warehousing.
  141. A hold at the FPOA supersedes an authorization to move that may be granted by the CBSA. Where a hold for a health, safety and security (HSS) examination is placed on the shipment, the shipment will be held at the primary sufferance warehouse at the FPOA. Movement beyond the primary sufferance warehouse at the FPOA or the designated commercial office will not be allowed unless authorized by the CBSA.

## **Notification of Release of Goods to Warehouse Operators**

142. Information related to the documentation required for release of goods from a sufferance warehouse can be found in [Memorandum D17-1-4, Release of Commercial Goods](#). Warehouse Operators may release goods from a sufferance warehouse when documentation listed in [Memorandum D4-1-4, Customs Sufferance Warehouses](#) is presented.
143. Warehouse operators wishing to receive the deconsolidation notice, the release notice or the CSA authorized to deliver notice should refer to the [Chapter 11: Advance Commercial Information \(ACI\)/eManifest Notices](#) (ECCRD) for additional information.
144. In those cases where more than one shipment is contained in the car, trailer or container, it is the warehouse operator's responsibility to ensure that only the

identified shipment is released or that the car, trailer or container is held until all its contents are released.

145. If an ACI/eManifest hold has been placed on a shipment, this hold supersedes the release of the goods. The goods cannot be released until the hold has been removed by the CBSA.

## **Outstanding Cargo Control Documents Tracing Procedures**

146. The carrier's report to the CBSA is proof of the goods being on board the conveyance in the absence of evidence to the contrary, and all goods reported are deemed to have arrived. The carrier is liable for duty and taxes payable on all goods reported, unless one of the conditions outlined in subsection 20(2) of the [Customs Act](#), or evidence that the goods did not enter Canadian commerce or consumption without the benefit of a CBSA release is provided. In accordance with the [Reporting of Imported Goods Regulations](#), payment or evidence should be provided to the CBSA within 70 days of the date of initial report.
147. Tracing procedures will be initiated by the CBSA against all outstanding CCDs that remain unacquitted 40 days from the date of initial report to the CBSA.
148. Before issuing form A19, CBSA Tracer, the CBSA will verify if the goods are on hand in a CBSA sufferance warehouse or other approved holding area. If the goods are found, the procedures for unclaimed goods, as detailed in the [Storage of Goods Regulations](#), will be followed.
149. If the goods are not in the sufferance warehouse, a form A19, CBSA Tracer, will be issued to the carrier of record (i.e. the carrier whose carrier code appears on the outstanding cargo transmission).
150. Form A19, CBSA Tracer, allows the carrier 30 days to present the goods for examination, to present evidence that the goods did not enter Canadian commerce or consumption without the benefit of a CBSA examination and release, to present evidence that the goods were exported, or that the liability for the in bond shipment was transferred to another bonded carrier or to a sufferance warehouse operator.
151. Where satisfactory evidence can be provided to prove that the goods did not enter Canadian consumption without a CBSA examination or release, the carrier will be exonerated of liability to pay duties and taxes. As a guideline, the following is representative of satisfactory evidence:
  - (a) the proof that the goods were released by the CBSA via the Release Notification System (RNS), or the eManifest D4 "released" message. In addition, an "arrived" message as part of the eManifest suit of notices issued by CBSA when the goods have been arrived via WACM and a release is not on file; or



- (b) the goods were not laden outside Canada. A written statement from the exporter, foreign port authority or other official with knowledge of the facts that the goods are located in a foreign country and have not been laden for movement to Canada; or
  - (c) a shortage occurred outside Canada. Written evidence of payment of a claim by a foreign carrier to support the contention that the shortage occurred outside Canada, or a statement by a foreign customs or peace officer that the goods were lost or destroyed through an accident or other such contingency abroad; or
  - (d) the goods were delivered into an approved CBSA sufferance warehouse. A receipt document signed by the sufferance warehouse operator or WACM that was accepted by the CBSA; or
  - (e) the goods were transferred in bond to another bonded carrier. A transfer document or a copy of the CCD bearing the signature of a representative of the transferee with the document marked "in bond". This refers to those shipments, which are turned over to another carrier for re-manifesting to their final destination; or
  - (f) while still in bond, the goods were exported from Canada. A copy of the CCD or electronic export report under which the goods were exported without leaving the carrier's system, or a copy of a United States Consumption Entry, or similar accounting document from a foreign government; or
  - (g) the goods were destroyed after landing in Canada, before the CBSA release. Evidence of destruction by accident, fire, etc., in the form of a report by police or fire officials, or remnants of the articles identifiable as the goods covered by the CCD.
152. If, on receipt of the form A19, CBSA Tracer, the carrier determines the load is within the carrier's system, the cargo is to be delivered immediately to the sufferance warehouse. The carrier must inform the consignee and the CBSA of the location of the goods.
153. The CBSA will allow the consignee two business days after notification by the carrier, warehouse operator, or importer/broker that an accounting document is required, to present an accounting document for the goods before issuing a form E44, Notice – Unclaimed Goods, and transferring the goods into the Queen's warehouse. The form is used to notify the importer and carrier that goods have been left unclaimed in a CBSA office, highway frontier examining warehouse, sufferance warehouse or bonded warehouse, and that the goods must be claimed within 30 days of the date that the E44, Notice – Unclaimed Goods was issued or they will become forfeit to the Crown. Once the goods become forfeit to the Crown, they are subject to disposal and can no longer be claimed by the importer or owner. Refer to [Memorandum D4-1-5, Storage of Goods](#), Appendix A for sample of an E44, Notice – Unclaimed Goods.

154. When a carrier submits acceptable evidence to the CBSA that the goods were transferred in bond to another bonded carrier for re-manifesting to another CBSA office, the original carrier will be absolved of liability for the goods. The receiving carrier will be issued a CBSA Tracer, accompanied by a copy of the CCD and a copy of the evidence of the transfer, and will be held accountable for the goods.
- Note:** Failure to respond to a CBSA Tracer within the 30 day time limit may result in the issuance of a penalty.
155. Where proof of legal disposition of the goods is not submitted to the CBSA within the 30 day time period of the CBSA Tracer, duties and taxes must be accounted for on the CAD or form BSF144, Invoice, depending on the party liable for the payment of duties and taxes.
156. Where the importer has received the goods, but the duty and taxes has not been accounted for (i.e. unlawful delivery or unlawful removal from a sufferance warehouse), the importer must be asked in writing to submit a voluntary entry on CAD within 30 days.
157. Where it is determined that the carrier or the warehouse operator is liable for the duties and taxes owing on the goods (e.g. lost or unaccounted in bond goods or where the importer has failed to account for duties and taxes on goods unlawfully delivered or removed from a sufferance warehouse), a demand for payment of duties and taxes will be made on form BSF144, Invoice. Receipt of payment should be acknowledged on form K21, Cash Receipt.
158. Form BSF144, Invoice, allows the carrier 30 days from the date of issuance to remit payment. Failure to do so within this 30 day limit will result in a demand to the surety company for payment of the duties and taxes owed or the cashing in of other forms of security, as applicable. In addition, all in bond privileges of the carrier may be withdrawn. Refund claims on a paid BSF144, Invoice form will be considered if suitable evidence is presented to the CBSA within two years of payment.
159. In the case of outstanding import shipments covered by single-trip bonds, the CBSA office of destination will request a copy of the bond and bond application from the issuing office to facilitate tracing of the shipment or demands on the surety company.
160. The CBSA office of issuance will be responsible for tracing outstanding in-transit shipments covered by form [A8B, United States – Canada Transit Manifest](#).

## **Shipments Subject to the Requirements of Other Government Departments**

161. Unacquitted cargo transmissions, including unacquitted in-transit documents, may cover shipments which are subject to requirements of other government departments. These requirements must be considered when tracing action is being taken, refer to the [Memoranda D19, Acts and Regulations of Other Government Departments](#) series.
162. The CBSA should also communicate information on unacquitted cargo to other government departments for follow-up action, as required.

## Contingency Plan in the Event of System Failure

163. The CBSA [System Outage Contingency Plan](#) sets out the procedures for importing commercial goods in the event of a full CBSA system outage in all modes.
164. Clients may contact the TCCU at 1-888-957-7224 for additional clarification.

## Penalty Information

165. For more information on administrative monetary penalties, refer to [Memorandum D22-1-1, Administrative Monetary Penalty System](#). Also refer to the [AMPS](#) web page.
166. Other administrative sanctions, such as the revocation of program privileges and penalties of other government departments, may also be applicable.

## Ordering CBSA Publications and Forms

167. You can order CBSA publications and forms in several ways:
- (a) **Online** – An online order form will allow you to choose from a select amount of forms and publications for delivery to your address. Ordering online is available on the [CBSA website](#); or
  - (b) **Privately printed** – Specifications for privately printed CCDs form [A8A\(B\), In Bond - Cargo Control Document](#) and the relevant bar code specifications are respectively contained in Appendices B and C of this memorandum.
168. Many of the CBSA forms are now available to download from the [CBSA website](#) in a fillable, savable and printable format as an alternative to ordering paper documents.

## Additional Information

169. For more information, within Canada and United States, call the Border Information Service (BIS) at **1-800-461-9999**. From outside Canada, call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada and the United States: **1-866-335-3237**.

## Appendix A

### Form [A10, Cargo Control Abstract](#), Completion Instructions

**U.S. Port of Exit** — Indicate the United States border crossing, both city/town and state, for all shipments invoiced from the United States. For goods invoiced from the United States that are entering Canada in the service of an air carrier, indicate the U.S. Customs and Border Protection (USCBP) port where the goods are loaded on the aircraft which is to carry the goods to Canada. For transborder air shipments that enter Canada in the service of a highway carrier, indicate the US CBP port at which or nearest to which the highway carrier crosses the border of the United States into Canada.

The U.S. Port of Exit Codes listed in Appendix H, List 6, of [Memorandum D17-1-10, Coding of Customs Accounting Documents](#), may be used in lieu of the city/town and state name.

**CBSA Office** — Indicate the CBSA office where the abstracts are presented. The CBSA offices are listed in the [Directory of CBSA Offices](#) and Services.

**Consignee Name and Address** — Indicate the name and mailing address of the person or firm importing the goods.

**Shipper's Name and Address** — Indicate the name and mailing address of the person or firm shipping the goods.

**Waybilled From or Point Loaded** — Indicate the city and country where goods were loaded on board a vessel, aircraft, vehicle or rail conveyance.

**Acquittal No.** — For CBSA use only.

**Carrier Code** — Indicate the carrier code as shown on the carrier's master CCD.

**Cargo Control No.** — Indicate the carrier's CCN as shown on the carrier's master CCD suffixed by the character X and an identifying numeric digit, e.g. 6107123X1, 6107123X2. Refer to this memorandum for instructions on numbering abstracts when the master cargo number consists of 23 digits, and is to be abstracted into more than nine shipments.

**Master Cargo Control No.** — Indicate the CCN as shown on the carrier's original CCD.

**Location of Goods** — Indicate the name, address and sub-location code of the sufferance warehouse where the goods are stored pending CBSA clearance. A list of sufferance warehouse sub-location codes is available on the [CBSA website](#).

**No. of Pieces** — Indicate the quantity of goods being reported.

The following are different methods of reporting a shipment:

Description and Pieces

- 1 car load containing 75 cases of motor oil on three pallets;
- 3 pallets containing 75 cases of motor oil;
- 75 cases of motor oil on three pallets.

If a number of goods are being reported, the number of pieces must be totalled.

**Description and Marks** — Give an accurate, concise description of the goods in common trade terms.

**Weight** — Indicate the weight of the shipment in pounds or kilograms; weight must be totalled.

**Name and Address of Deconsolidator/Broker/Importer** — Indicate the name and address of the deconsolidator, broker or importer issuing the CBSA cargo control abstracts or re-abstracts, whichever is applicable.

## Appendix B

### Form A8A(B), In Bond – Cargo Control Document, Specifications

1. The CCD, which is described below, can be used by all modes of transportation to report goods being imported into or exported from Canada.
2. Privately printed CCDs must adhere to the format and specification instructions provided herein. No deviation from the established layout, as set out in the sample provided in this Appendix, will be permitted.
3. The CBSA's approval is not required for the private printing of the CCD. However, a CCD that has been printed in a manner that impedes its expeditious processing by the CBSA will be rejected for reporting purposes. In such instances, the carrier will have to reprint the CCD so that it meets the CBSA requirements.
4. The CBSA continually assesses forms and procedures with a view to instituting improvements. It is recommended, therefore, that carriers limit the printing of their CCDs to a supply sufficient to cover a period no longer than 12 months. This would preclude having surplus stock on hand in the event of revisions to the form.
5. The number of copies required to report goods to the CBSA varies, depending on the mode of transportation and the status, i.e. non-bonded or bonded, of the carrier.
6. The CCD must be between 17 and 21.5 cm wide and between 14 and 28 cm long.
7. Carriers may print their own CCDs on laser printer without side stubs and tear-offs. The appropriate copy designation must be shown on each copy of the document set.
8. All CBSA copies of the CCD can be white in colour.
9. The following must be printed on the bottom of the copies of the CCD:
  - (a) mail copy
  - (b) station copy (if required)
  - (c) longroom copy
  - (d) warehouse operator's copy
  - (e) CBSA delivery authority copy
10. The copy designators (that is, Mail copy, Station copy, Longroom copy, Warehouse Operator's copy, CBSA delivery authority copy) must be printed in Helvetica Regular (8 points).

#### **CBSA Delivery Authority Copy**

11. A field for the CBSA release stamp must be provided on the CBSA delivery authority copy with the following wording, "to be released stamped by the CBSA before goods can be delivered to consignee". The field for the release stamp is to be printed on the CBSA delivery authority copy only, in place of the free area provided on each of the other copies of the CCD. The size specifications of the field for the CBSA release stamp are the same as for the free area.
12. Where cargo is to be released at an inland CBSA office, "in bond" must be stamped or pre-printed on each copy of the CCD.
13. The Company's Logo, Name and Address (above the Acquittal No. field) are to be sized according to the space available on the document. An example of this form can be found on the [CBSA website](#).

#### **Non-bonded and Bonded Operations**

14. All carriers, except marine carriers, must use a five-part form with copies placed in the following sequence:
  - (a) mail copy
  - (b) station copy
  - (c) longroom copy
  - (d) warehouse operator's copy
  - (e) CBSA delivery authority copy
15. Cargo that is to be discharged in Canada must be reported, at the arrival of the vessel, to the local CBSA office by presentation of a completed form [A6A, Freight/Cargo Manifest](#).
16. When copies of bills of lading are filed, a summary list of bill of lading numbers must be attached to the inward cargo report, and must include a list of all the marks and numbers of cargo containers on board.

#### **Cargo Control Numbers (CCNs)**

17. The CCN will consist of the CBSA issued carrier code, followed by a unique carrier-assigned number. The CCN must not be duplicated for a three-year period, except for air mode CCNs. Air mode CCNs may be reused after one year. For additional information about air mode CCN reuse timeframes, refer to [Memorandum D3-2-1, Air Pre-arrival and Reporting Requirements](#).
18. Freight forwarders and highway carriers who have their CCDs privately printed are required to print the CCN in bar code format on all copies of the document set.
19. Bar code specifications for the CCN are contained in Appendix C of this memorandum. Bar code/human readable CCNs must be approved by the CBSA before the printing of the CCD or labels.



# Appendix C

## Bar Code Specifications for Cargo Control Numbers (CCNs)

### Part I

#### 1. Bar Code Symbolologies

Clients can choose bar code symbology (a) or (b):

- (a) Standard Code 3 of 9 is defined in the Automatic Identification Manufacturers Inc. (AIM) Document USS-39 (USD-3). Clients cannot use optional Code 3 of 9 modulo 43 checksum. 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 the requirements outlined in Part II; 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 CCNs longer than 18 characters, clients may not be able to use Code 3 of 9. The CBSA will not accept numbers longer than the maximum length of 4.5"/11.43 cm.

#### 2. Width of Narrow Bar

The minimum width of a narrow bar must be 0.009"/0.023 cm.

The maximum width of a narrow bar depends on the bar code symbology selected, as follows:

- Code 3 of 9 (2:1 ratio) 0.016"/0.04 cm
- Code 3 of 9 (3:1 ratio) 0.012"/0.03 cm
- Code 128 0.016"/0.04 cm
- Code 128 (double density) 0.024"/0.06 cm

#### 3. Width of Wide Bar

For Code 3 of 9, a 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 requirement 2.

There are four different bar widths for Code 128. These must be one, two, three and four times that of a narrow bar, where the maximum width of the narrow bar is as stated in requirement 2.

#### 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"/0.3 cm, whichever is greater. Longer quiet zones will increase the readability of the code.

5. **Bar Code Symbol Height**

The height of the bar code symbol must be between 0.375"/0.95 cm and 0.625"/1.60 cm.

6. **Bar Code Symbol Length**

The bar code symbol, including the leading and trailing quiet (blank) zones, as well as the human readability part, must be within the area stated at "Delimited Area" in Part II of this Appendix.

7. **Human Readable Format**

The human readable print number must always be below the bar code.

The height of the human readable print must be at least 0.0984"/0.25 cm.

The human readable number must start on the left side of the bar code, directly below the place where the bar code starts.

The spacing between the bar code and the human readable format and any following lines must be at least 0.03"/0.08 cm.

Carriers have the option of printing their carrier name. Participants in the Line Release program can also print the acronym "PARS" as stated in paragraph 2 of Part II of this Appendix. The printing must meet the requirements of the quiet zone and not interfere with the human readable number.

The human readable number may include dashes and spaces, but is not to be read into the bar code except where the dash is part of the carrier code itself.

8. **Print Contrast Ratio**

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

$PCR = \text{Reflectance of spaces} - \text{Reflectance of bars} \div \text{Reflectance of spaces}.$

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

9. **Readability**

The average first-read rate for bar code symbols produced must be 95 percent (i.e. only five in 100 will need more than one scan). All bar codes produced through carbons must meet the same readability rate as the original.

10. **Lifetime**

The bar code symbol must be readable for at least eight months, with a 95 percent first-read rate.

11. **Print Type**

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

12. **Label Size**

If labels are used, the maximum length and width of the label is stated at "Delimited Area" in Part II of this Appendix. There should be no wording above the bar code, and there should be 0.125"/0.3 cm between the top of the bar code and the edge of the label. The label must be self-adhesive, permanent and smudge-proof.

**Part II**

1. **Bar Code Symbol**

The bar code symbol should read only the characters/digits found in the human readable number and should not read the dash or space except where the dash is part of the carrier code itself.

Bar code symbols can have up to 25 alphanumeric digits in one of the following formats:

- (a) XXXXXXXX.....X

In this format, the first four digits are the carrier code. The remainder of the CCN follows the fourth digit and this portion of the CCN can be up to 21 digits.

- (b) XXX-XXXXXX.....X

In this format, the first three digits and the hyphen (-) are the carrier code. The fourth digit is a hyphen (-), denoting an air carrier. The remainder of the CCN follows the hyphen, and this portion of the CCN can be up to 21 digits.

2. **PARS Shipments**

To identify a PARS shipment submitted to the CBSA, labels must show the letters "PARS". The company's name or logo can also be included. Refer to the examples below:

- (a) The letters "PARS" may be part of the CCN, between the carrier code and the numeric sequence (e.g. 9999 PARS 0001). If so, the bar codes must also contain the bars for the letters "PARS":

Example:

ABC Carriers Ltd.  
9999 PARS 000001

- 2) If the bar codes do not contain the word "PARS", the word may be printed either:

Above the number

Example:

PARS — ABC Carriers Ltd.

9999 000001

Below the number

Example:

9999 000001

PARS — ABC Carriers Ltd.

**Note** – The CBSA prefers option (b).

### 3. **Delimited Area**

The delimited area on the form [A8A\(B\), In Bond - Cargo - Control Document](#), must be no bigger than 5"/12.7 cm long by 1.5"/3.81 cm high. Also, the area cannot be bigger than the maximum label size.

### 4. **Numbering**

The method of numbering must ensure the numbers are not repeated for a period of three years.

### 5. **Testing**

Sample bar code/human-readable CCNs must be tested to ensure they meet agency standards for readability.

Bar codes are reviewed for print-contrast ratio and readability, and tested using a CBSA terminal wand. In addition, the CBSA verifies the size of labels and human-readable CCNs.

The CBSA will send a letter to the originator explaining the results of the bar code testing.

It is the responsibility of all companies, including printing companies, to get initial approval of their bar codes. The retesting of reprints of bar codes is not necessary, unless the process or material used to create the bar codes has changed.

Bar - coded document samples or bar-coded labels should be submitted for approval to:

Technical Commercial Client Unit (TCCU)

Phone: 1-888-957-7224 (Canada and United States)

Option 1 for EDI transactions

Option 2 for technical portal assistance

Email: [tccu-ustcc@cbsa-asfc.gc.ca](mailto:tccu-ustcc@cbsa-asfc.gc.ca)

## Appendix D

### Form [A8A\(B\), In Bond - Cargo Control Document](#), Completion Instructions

The following outlines information to be shown on the CCD. For the data elements required on electronic ACI/eManifest reports for the air and marine modes, see [Memorandum D3-2-1, Air Pre-arrival and Reporting Requirements](#) and [Memorandum D3-5-1, Marine Pre-load/Pre-arrival and Reporting Requirements](#).

**U.S. Port of Exit** — Indicate the United States border crossing, both city/town and state, for all shipments invoiced from the United States. For goods invoiced from the United States that are entering Canada in the service of an air carrier, indicate the US CBP port where the goods are loaded on the aircraft which is to carry the goods to Canada. For transborder air shipments that enter Canada in the service of a highway carrier, indicate the US CBP port at which or nearest to which the highway carrier crosses the border of the United States into Canada.

The U.S. Port of Exit Codes listed in Appendix H, List 6, of [Memorandum D17-1-10, Coding of Customs Accounting Documents](#), may be used in lieu of the city/town and state name.

**In-transit** — Indicate the country of final destination.

**Manifest from** — Indicate the CBSA office where the goods are reported.

**To** — Indicate the CBSA office where the goods are to be released/destined. The CBSA offices are listed in the Directory of CBSA Offices available on the [CBSA website](#). Where the destination has more than one sufferance warehouse for the applicable mode of transport (for example, Toronto), the name of the receiving CBSA office must be followed by the name, abbreviation or code of the intended warehouse of clearance (for example, Toronto-498).

**Consignee Name and Address** — For imports: Indicate the name and address of the person (company) in Canada to whom the goods are being shipped. For in-transit and FROB shipments: Indicate the name and address of the person (company) that is the ultimate consignee.

**Shipper's Name and Address** — Indicate the name and address of the person or firm shipping the goods.

**Acquittal No.** — To be completed by importer/broker or the CBSA.

**Carrier Code/Cargo Control No.** — On privately printed CCDs, the carrier must assign the CCN, in accordance with the instructions outlined in the Appendix C of this memorandum.

**Previous Cargo Control No.** — This field is to be completed on secondary CCDs, such as re-manifests, abstracts, etc. Indicate the carrier code and CCN of the original CCD.

**No. of Packages** — Indicate the quantity of goods being reported.

The following are different methods of reporting a shipment:

**No. of Pkgs. / Description and Marks**

1 car load containing 75 cases of motor oil on three pallets

3 pallets containing 75 cases of motor oil

75 cases of motor oil on three pallets

If a number of goods are being reported, the number of packages must be totalled.

**Description and Marks** — Give an accurate, concise description of the goods in common trade terms and note any marks imprinted on the package or goods. If the goods are loaded in a container, the container number must be indicated in this field.

When goods are carried under shipper's load and count contracts, mark "Shipper's load and count" in this field.

Rail carriers must indicate the waybill numbers in this field, if a separate field for this information does not exist on their CCDs.

Estimated date and time of arrival information must be included on the CCD in either the "Description and Marks" field or the "Location of Goods" field. Any and all applicable container numbers must be included on the CCD in either the "Container Number" field (if one exists on the CCD) or in the "Description and Marks" field. Clients transmitting electronic EDI reports will be required to indicate this information in the fields assigned to these data elements, "Estimated date and time of arrival" and the "Container Number" fields.

**Weight** — Indicate the weight of the shipment in metric or imperial measure. The unit of measure must be noted and the weight must be totalled.

**Foreign Point of Lading** (To be completed by freight forwarders and marine carriers only) — Indicate the city/town and country where the goods were loaded on board a vessel, aircraft, vehicle or rail conveyance.

**Location of Goods** — Indicate the name and address of the sufferance warehouse where goods are stored pending clearance. The name of the agent handling the load must also be shown in this field. In the case of commercial shipments, where the carrier, freight forwarder or agent are not one and the same as the sufferance warehouse, the warehouse sub-location code that has been assigned to the sufferance warehouse by the CBSA must be included. A listing of sufferance warehouse sub-location codes may be obtained by accessing the [CBSA website](#), or by communicating with the CBSA TCCU at the following:

1-888-957-7224 (Canada and United States)

Option 1 for EDI transactions

Option 2 for technical portal assistance

Email: [tccu-ustcc@cbsa-asfc.gc.ca](mailto:tccu-ustcc@cbsa-asfc.gc.ca)

**Name of Carrier** — Indicate the name of the carrier transporting the goods.

**Conveyance Identification** — Highway carriers must indicate the vehicle identification number (VIN) (licence number, province or state, year and trailer number). Other modes of transportation must indicate aircraft registration numbers, rail car initials and numbers or vessel details in this field.

Any field requirements specific to only one mode of transportation may be excluded by carriers of other modes of transportation.

All carriers are obliged to include information on the CCD that will allow for the efficient tracing of CBSA documentation within their operations.

## Appendix E

### Cargo Data Requirements when presenting a paper version of ACI/eManifest transmittal

Item	Name	Highway	Marine	Rail	Air	Freight Forwarders
1	Conveyance Reference Number (CRN)	Yes	Yes	Yes	Yes	Yes
2	First Port of Arrival (FPOA)	Yes	Yes	Yes	Yes	No
3	Cargo Control Number (CCN)	Yes	Yes	Yes	Yes	Yes
4	Container Number	No	Yes	No	No	Yes
5	Carrier Code belonging to the Conveyance Operating Carrier (COC) (Air mode only)	No	No	No	Yes	No
6	Carrier Contact Phone Number (Recommended to submit a number that can be contactable 24/7) <ul style="list-style-type: none"><li>• Driver may provide contact information when requested by a border services officer)</li></ul>	Yes	Yes	Yes	Yes	Yes
7	Foreign Port or Place of Loading for marine mode and Foreign Airport of Loading for air mode	No	Yes	No	Yes	No
8	Itinerary Routing (air and marine modes only)	No	Yes	No	Yes	No



9	<p>Consignee:</p> <ul style="list-style-type: none"> <li>• Consignee Name</li> <li>• Consignee Address</li> <li>• Consignee City</li> <li>• Consignee Country Code</li> <li>• Consignee Province/State<sup>1</sup></li> <li>• Consignee Postal/Zip Code<sup>1</sup></li> </ul>	Yes	Yes	Yes	Yes	Yes
10	<p>Shipper:</p> <ul style="list-style-type: none"> <li>• Shipper Name</li> <li>• Shipper Address</li> <li>• Shipper City</li> <li>• Shipper Province/State<sup>1</sup></li> <li>• Shipper Postal/Zip Code<sup>1</sup></li> </ul>	Yes	Yes	Yes	Yes	Yes
11	<p>Delivery (Must be provided if different from consignee address:</p> <ul style="list-style-type: none"> <li>• Delivery Name</li> <li>• Delivery Address</li> <li>• Delivery City</li> <li>• Delivery Country Code</li> <li>• Delivery Province/State<sup>1</sup></li> <li>• Delivery Postal/Zip Code<sup>1</sup></li> </ul>	Yes	Yes	Yes	Yes	Yes
12	<p>Notify Party (Must provide if available. This would be the name and address of all parties other than the consignee and shipper on file requiring notification upon arrival of the goods in Canada):</p> <ul style="list-style-type: none"> <li>• Notify Party Name</li> </ul>	Yes	Yes	Yes	Yes	Yes

	<ul style="list-style-type: none"> <li>• Notify Party Address</li> <li>• Notify Party City</li> <li>• Notify Party Country Code</li> <li>• Notify Party Province/State<sup>1</sup></li> <li>• Notify Party Postal/Zip Code<sup>1</sup></li> </ul>					
13	Cargo Description	Yes	Yes	Yes	Yes	Yes
14	Cargo Weight	Yes	Yes	Yes	Yes	Yes
15	Cargo Quantity	Yes	Yes	Yes	Yes	Yes
16	Dangerous Goods Code (Must be transmitted if dangerous goods code applies to the commodity code being reported)	Yes	Yes	Yes	Yes	Yes
17	Movement Type: Identify if it is an import, in-transit or FROB	Yes	Yes	Yes	Yes	No
18	Trusted Trader Indicator	Optional	N/A	Optional	Optional	No
<sup>1</sup> required if Canada/United States						

## Appendix F

### Calculation of Security in the Air Mode

1. The classes of aircraft outlined in this memorandum reflect those specified in section 2 of the [Air Transportation Regulations](#). Although these classes only apply to aircraft operated by Canadian entities under the licence issued to them by the Canadian Transportation Agency (CTA), for CBSA security calculation purposes the classes apply to both Canadian and non-Canadian aircraft.

### Passenger Aircraft

2. Passenger aircraft are categorized as "small", "medium" or "large" as defined in the [Air Transportation Regulations](#) and based on the certified maximum passenger carrying capacity for that type and model of aircraft.
3. Defined in the [Air Transportation Regulations](#):
  - "small aircraft" means an aircraft equipped for the carriage of passengers and having a certificated maximum carrying capacity of not more than 39 passengers;
  - "medium aircraft" means an aircraft equipped for the carriage of passengers and having a certificated maximum carrying capacity of more than 39 passengers but not more than 89 passengers; and
  - "large aircraft" means an aircraft equipped for the carriage of passengers and having a certificated maximum carrying capacity of more than 89 passengers.

### All-cargo Aircraft

4. Aircraft equipped for "all-cargo" operations will, for the purpose of calculating security requirements as specified in this memorandum, be categorized according to the aircraft's maximum certified take off weight (MCTOW). An aircraft with an MCTOW of 75,000 lbs. or less will be considered as being a "small or medium aircraft" and will be subject to a CAD \$10,000 per aircraft minimum (maximum CAD \$80,000 per fleet); whereas, an aircraft with an MCTOW of more than 75,000 lbs. will be considered as a "large aircraft" and will be subject to a CAD \$20,000 per aircraft minimum (maximum CAD \$80,000 per fleet).
5. As defined in the [Air Transportation Regulations](#), "all-cargo aircraft" means an aircraft that is equipped for the carriage of goods only.
6. Security required ranges from a minimum of CAD \$10,000 per aircraft for small and medium aircraft, and a minimum of CAD \$20,000 per aircraft for large aircraft, with a maximum of CAD \$80,000 per fleet.

**Note:** A "fleet" consists of all aircraft owned, operated, or registered to the company, organization, or division indicated on the bond, and is not determined by the number of units intended to be used in the provision of the international service being offered.

7. For information regarding aircraft classes/groupings, licences and Canadian Transportation Agency (CTA) charter flight notification, contact CTA at the address or telephone numbers listed below. For CTA licensing information, refer to the [CTA website](#).

## Reference

Consult these resources for further information:

[D1-7-1, Posting Security for Transacting Bonded Operations](#)  
[D3-1-3, Commercial Importation of Intoxicating Liquors](#)  
[D3-1-8, Cargo – Export Movements](#)  
[D3-2-1, Air Pre-arrival and Reporting Requirements](#)  
[D3-3-1, Freight forwarder pre-arrival and reporting requirements](#)  
[D3-4-2, Highway Pre-arrival and Reporting Requirements](#)  
[D3-5-1, Marine Pre-arrival and Reporting Requirements](#)  
[D3-6-6, Rail Pre-arrival and Reporting Requirements](#)  
[D4-1-4, Customs Sufferance Warehouses](#)  
[D4-1-5, Storage of Goods](#)  
[D4-2-1, Ships' Stores](#)  
[D4-3-4, Duty Free Shop – Operational Responsibilities](#)  
[D4-3-5, Duty Free Shop – Inventory Control and Sales Requirements](#)  
[D6-2-3, Refund of Duties](#)  
[D8-2-16, Courier imports remission](#)  
[D17-1-2, Reporting and Accounting for Low Value Commercial Goods](#)  
[D17-1-10 Coding of Customs Accounting Documents](#)  
[D17-3-1 The New Automotive System - Highway Mode](#)  
[D17-4-0, Courier Low Value Shipment Program](#)  
[D18-3-1 Reporting and Accounting of Excise Duties on Imported Tobacco, Tobacco Products, Wine and Spirits, and Release of Those Goods](#)  
[D22-1-1 Administrative Monetary Penalty System](#)  
[D23-2-1 Customs self-assessment program for carriers](#)  
[Electronic Commerce Client Requirements Document \(ECCRD\)](#)

## Applicable Legislation

[Air Transportation Regulations](#)  
[Canadian Transportation Accident Investigation and Safety Board Act](#)  
[Courier Imports Remission Order](#)  
[Customs Act](#)  
[Customs Sufferance Warehouse Regulations](#)  
[Customs Tariff](#)  
[Excise Act, 2001](#)  
[Excise Tax Act](#)  
[Explosives Act](#)  
[Importation of Intoxicating Liquors Act](#)  
[Reporting of Exported Goods Regulations](#)  
[Reporting of Imported Goods Regulations](#)  
[Special Import Measures Act](#)  
[Storage of Goods Regulations](#)  
[Transportation of Goods Regulations](#)

## **Superseded Memorandum D**

D3-1-1 dated February 8, 2023

### **Issuing Office**

Program and Policy Management Division  
Commercial Program Directorate  
Commercial and Trade Branch

### **Contact Us**

[eManifest-Manifeste\\_electronique@cbsa-asfc.gc.ca](mailto:eManifest-Manifeste_electronique@cbsa-asfc.gc.ca)