



# Memorandum D20-1-1

Ottawa, December 21, 2015

## Exporter Reporting

### In Brief

The revisions to the memorandum are not due to a change in our policies, but to rectify an omission in the September 1, 2015 version. Paragraphs 11 and 21 have been amended to clarify the reporting requirements for goods exported to countries other than the United States.

This memorandum outlines and explains the guidelines and procedures respecting the report of goods exported from Canada by exporters.

## Guidelines and General Information

### Definitions

1. The following definitions, some already found in the *Customs Act* or the [Reporting of Exported Goods Regulations](#), apply in this memorandum:

**Act** – means the *Customs Act*.

**Bulk goods** – means goods that are loose or in mass, such that they are confined only by the permanent structures of a large container or a transport unit, without intermediate containment or intermediate packaging.

**BN** – refers to the Canadian Business Number assigned by the Canada Revenue Agency.

**CAED** – is the acronym for the Canadian Automated Export Declaration.

**Carrier** – in respect of goods that are exported, means the person, other than the exporter, who transports them from Canada.

**CBSA** – is the abbreviation of the Canada Border Services Agency.

**Commercial goods** – means goods that are exported for sale or for any industrial, occupational, commercial, institutional or other similar use. For the purposes of this memorandum, commercial goods include company transfers.

**Company transfers** – refers to goods which cross borders as a result of transactions between parent corporations and their direct investment enterprises or transactions between related companies. (e.g.: stocks sent to related branches.)

**Conveyance** – means any vehicle, aircraft or water-borne craft or any other contrivance that is used to move persons or goods. However, for the purposes of this memorandum, conveyance excludes:

(a) conveyances that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*;

(b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, and;

(c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods.

**Customs service provider** – in respect of goods that are exported, means a person who provides to the exporter, customs services relating to the exportation of the goods, other than the sole service of transporting the goods from Canada, and includes an agent of the exporter, a customs broker and a freight forwarder.

**Emigrant** – means one who leaves the country permanently to settle in another country.

**Export declaration** – means information prescribed by the Minister to report goods pursuant to section 3 or 4 of the *Reporting of Exported Goods Regulations*.

**Exporter** – in respect of goods that are exported, means the holder of a business number for the purposes of the Act who exports commercial goods or causes them to be exported. For the purposes of this memorandum, the exporter may be a non-resident, in which case he resides outside Canada, but exports goods from Canada.

**Goods** – for greater certainty, includes conveyances, animals and documents in any form. For the purposes of this memorandum, includes company transfers, but excludes:

(a) conveyances that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*;

(b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*; and

(c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods.

**Homogeneous goods** – means goods that:

(a) closely resemble each other in respect of their component materials and characteristics, and;

(b) are intended to be used for the same purpose.

**Mail** – means mailable matter from the time it is posted to the time it is delivered to the addressee thereof.

**Monetary instruments** – means the following instruments in bearer form or in such other form as title to them passes on delivery, namely:

(a) securities, including stocks, bonds, debentures and treasury bills; and

(b) negotiable instruments, including bank drafts, cheques, promissory notes, travellers' cheques and money orders, other than warehouse receipts or bills of lading.

**Note:** For greater certainty, this definition does not apply to securities or negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed.

**NDR** – is the abbreviation of No Declaration Required.

**Non-restricted goods** – means goods that do not require a permit under any Act of Parliament.

**Officer** – is a border services officer.

**OGD** – is the abbreviation of Other Government Department.

**Permit** – includes, but is not limited to, a licence or a certificate in electronic or paper format.

**Personal gifts of non-restricted goods** – exclude commercial goods and goods leaving Canada under any form of aid program.

**Place of exit** – means the location in Canada from which export shipments leave the country.

**Regular goods** – refers to goods that are not “restricted goods”, “special goods” or goods mentioned in the “Exceptions to Reporting by the Exporter” section.

**Regulations** – means the *Reporting of Exported Goods Regulations*.

**Restricted goods** – often referred to as “controlled goods”, means goods that are prohibited, controlled or regulated under the Act or any other Act of Parliament. For the purposes of this memorandum, this includes goods exported under all General Export Permits (GEP) pursuant to the *Export and Import Permits Act*.

**Special goods** – for the purpose of this memorandum, refers to non-restricted goods that will return to Canada after being exported; non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada; permanently exported conveyances; currency and monetary instruments in circulation; and fishing catch. This definition does not include restricted goods.

**Time-sensitive goods** – means goods that:

- (a) would lose their value or principal utility if not immediately exported for use within a limited time after the exportation (e.g. fruit, vegetables, frozen or fresh meats, flowers etc.), or;
- (b) are part of a manufacturing and stock control system in which goods are produced and delivered, as they are required (e.g. just-in-time goods).

**United States** – means the United States of America, including Puerto Rico and the U.S. Virgin Islands.

## Why Must Exports be Reported?

2. Goods being exported from Canada are required by law under Part V, [sections 95 to 97.2](#), of the Act to be reported to the Government of Canada.
3. Export declarations are used to ensure compliance with Canadian export control legislation, to provide input to the system of national accounts and to formulate trade and budgetary policies.

## Who Must Report Goods for Export?

### Exporters

4. The exporter, including a non-resident exporter, is the entity who exports the goods from Canada. The exporter is not to be construed as the person involved in the transportation arrangements (e.g. carriers or customs service providers).
5. The exporter may delegate the act of completing and/or submitting export declarations or documents to a third party such as a customs service provider, but, ultimately, it is the exporter who remains liable for ensuring that true and accurate information is provided within the prescribed time frames (refer to the “Time Frames” section).

### Customs Service Providers

6. Where customs service providers are acting on behalf of an exporter, they will submit the export documentation according to the requirements specified for exporters.

### Carriers

7. Carriers should refer to [Memorandum D3-1-8, Cargo – Export Movements](#), for information on cargo and conveyance reporting.

## What Goods Must be Reported?

8. The following factors indicate whether goods must be reported:
  - (a) If the goods fall under the definition of “restricted goods”, refer to the “Restricted Goods” section;
  - (b) If the goods do not fall under the above paragraph (a) but fall under the definition of “special goods”, refer to the “Special Goods” section;
  - (c) If the goods do not fall under the above paragraphs (a) or (b), but fall under an exception found in the “Exceptions to Reporting by the Exporter” section, the goods do not need to be reported by the exporter;
  - (d) Unless they fall under one of the above paragraphs (a), (b), or (c), goods about to be exported from Canada are considered “regular goods” and must be reported to the CBSA by submitting an export declaration within

the prescribed time frames (refer to the “Time Frames” section) using the applicable reporting method (refer to the “Reporting Methods” section).

9. Notwithstanding paragraph 8 or any other provision of this memorandum, if an officer has reasonable grounds to suspect that goods are being exported contrary to an Act of Parliament, the officer may request that the goods be reported by the exporter at any time (refer to Appendix C).

### Regular Goods

10. All goods not mentioned in the “Restricted Goods”, “Special Goods” or “Exceptions to Reporting by the Exporter” sections must be reported to the CBSA by submitting an export declaration within the prescribed time frames (refer to the “Time Frames” section) using the applicable Reporting Method (refer to the “Reporting Methods” section).

### Restricted Goods

11. Goods that are restricted, controlled, regulated or prohibited by any Act of Parliament are treated as follows:
- (a) Restricted goods exported to the United States (this does not include restricted goods transiting through the United States for export to another country):
    - (i) An export declaration is not required. However, for trains (railcars and locomotives) refer to paragraphs 61 & 62; and
    - (ii) Exporters must provide, at the designated export office closest to the port where the goods are loaded, or at another authorized place, **the required export permit** within the timeframes by mode of transportation. (Exception: softwood lumber permits. For details on permits for softwood lumber, please contact [the Softwood Lumber Division of Foreign Affairs, Trade and Development Canada](#)).
  - (b) Restricted goods exported to countries **other** than the United States:
    - (i) An export declaration is required using one of the applicable reporting methods (refer to the “Reporting Methods” section); and
    - (ii) Exporters must provide, at the designated export office located closest to the port of exit, or at another authorized place, **the printout of the declaration and the required export permit** within the time frames by mode of transportation (refer to the “Time Frames” section). The export permit number must be quoted on the export declaration in the proper field.

**Exception:** Goods valued at **less than CAN\$2,000** and exported under the authority of *General Export Permit No. 12 – United States Origin Goods* do not have to be reported to the CBSA.

### Special Goods

12. In this section, there are 5 categories of “special goods” to which special reporting requirements apply. These requirements do not apply to any goods which are also “restricted goods” in which case the procedures found in the “Restricted Goods” section apply.

### Non-restricted goods that will return to Canada after being exported

13. Non-restricted goods exported that will return to Canada are:
- (a) Goods, excluding goods exported for further processing, which will return to Canada within 12 months, or;
  - (b) Goods exported for repair or warranty repair that will return to Canada (no time limit).
14. To help substantiate that the goods are Canadian goods upon their return to Canada, the exporter should use Form [E15, Certificate of Destruction/Exportation](#), Form Y38, *Identification of Articles for Temporary Exportation* or an A.T.A. Carnet when the goods are exported; **no export declaration is required**. Respective documentation procedures are outlined in memoranda [D20-1-4 Proof of Export, Canadian Ownership, and Destruction of Commercial Goods](#), [D2-6-5 Documentation of Goods for Temporary Exportation](#) and [D8-1-7 Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#). For information regarding

conditions and restrictions for Temporary Exportation Programs and for requirements when the goods are re-imported into Canada, see the applicable [D8-2 memorandum](#).

### **Non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada**

15. Non-restricted goods imported into Canada for additions or repairs and documented at the time of importation on a Form [E29B, Temporary Admission Permit](#) or an ATA Carnet, and which are being exported, must be presented to the CBSA office prior to export, in accordance with the applicable procedures outlined in Memoranda [D8-1-1 Amendments to Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#), [D8-1-4 Administrative Procedures Related to Form E29B, Temporary Admission Permit](#) and [D8-1-7 Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#).

16. If the goods have been subjected to additions or repairs while in Canada, the exporters must follow the below reporting instructions:

- (a) Non-restricted goods previously imported for warranty repairs leaving Canada: If the non-restricted imported goods about to be exported underwent warranty repairs, **no export declaration is required**.
- (b) Non-restricted goods previously imported for additions, repairs not covered by warranty or for further processing leaving Canada:
  - (i) If goods were subjected to additions, repairs, or further processing in Canada, which were not covered by warranty, and where the value of the additions, repairs or processing is more than \$2,000, **an export declaration is required**. The value declared will be equal to the sole additions, repairs or added value.
  - (ii) If the goods have been subjected in Canada to additions, repairs not covered by warranty or further processing; and the sole additions, repairs or added value is less than CAD\$2,000, **no export declaration is required**.

### **Permanently Exported Conveyances**

17. Permanently exported conveyances include but are not limited to: vehicles, motorcycles, all-terrain vehicles, boats, airplanes, train engines and off-road equipment. All conveyances must be identified using the conveyance identification number (e.g. vehicle identification number, hull identification number of a boat or any other unique serial number). Exporters must follow the below reporting instructions depending on the final destination of the goods:

- (a) When a conveyance is permanently exported to the United States: Documentation identifying the conveyance identification number must be presented to the CBSA upon request.
- (b) When a conveyance is permanently exported to countries **other** than United States: **An export declaration** quoting the conveyance identification number in the proper field **must be presented to the CBSA** within the prescribed time frames (refer to the “Time Frames” section) using the applicable reporting method (refer to the “Reporting Methods” section).

### **Currency and Monetary Instruments in Circulation**

18. Currency and monetary instruments in circulation may have to be reported to the CBSA using one of the methods outlined in [Memorandum D19-14-1 Cross-border Currency and Monetary Instruments Reporting](#). **No export declaration is required**. Currency and monetary instruments valued at CAD\$10,000 or more have to be reported on Form [E677, Cross-border Currency or Monetary Instruments Report – Individual](#), [E667, Cross-border Currency or Monetary Instruments Report – General](#) or [E668, Cross-border Currency or Monetary Instruments Report Made by Person in Charge of Conveyance](#).

### **Fishing Catch**

19. In accordance with section 17 of the Regulations, if a commercial fishing vessel controlled by a Canadian entity catches fish or shellfish in Canadian territorial waters, and the catch is delivered to either a foreign port or to a commercial fishing vessel controlled by a foreign entity bound for a destination outside Canada, the exporter

must report the export of the catch **by submitting an export declaration**, using one of the applicable reporting methods (refer to the “Reporting Methods” section), immediately after the vessel returns to Canada.

20. If the above conditions are not met, **no declaration is required**.

### Exceptions to Reporting by the Exporter

21. The following goods do not need to be reported on an export declaration if they are not “restricted goods” or do not fall under one of the “special goods” categories outlined above:

- (a) Non-restricted goods exported to the United States. This does not include restricted goods transiting through the United States for export to another country. For trains (railcars and locomotives) refer to paragraphs 61 & 62;
- (b) Non-restricted commercial goods valued at less than CAD\$2,000;
- (c) Non-restricted personal and household effects excluding those of an emigrant (See paragraph 58);
- (d) Non-restricted goods of diplomatic embassy or mission personnel for their personal or official use; or,
- (e) Personal gifts of non-restricted goods.

### Time Frames

22. The time frames under which an exporter must submit an export declaration, permits or other documentation to the CBSA is determined by the mode of transportation by which the goods leave Canada or by the type of goods being exported.

23. In accordance with section 3 of the Regulations, the minimum time frames for reporting exports by the exporter to the CBSA are:

- (a) For goods:
  - (i) exported by mail, not less than two hours before the goods are delivered to the post office in Canada that accepts mail for export;
  - (ii) exported by marine vessel, not less than 48 hours before the goods are loaded onto the vessel;
  - (iii) exported by aircraft, not less than two hours before the goods are loaded on board the aircraft;
  - (iv) exported by rail, not less than two hours before the railcar on which the goods have been loaded is assembled to form part of a train to be exported. Railcars are loaded at different places and then moved to a rail yard where the cars are assembled into a train to begin its journey from Canada; or,
  - (v) exported by any other mode of transportation, immediately before the exportation of the goods. In the case of goods being exported by highway or any other mode not previously mentioned, they must be reported immediately before being exported, which means before the conveyance that is transporting the goods crosses the border or leaves Canada.
- (b) For live animals and bulk, homogeneous or time sensitive goods: Regardless of the mode of transportation, they are to be reported immediately before they are exported, unless they are restricted goods, in which case they must be reported under the time frames according to the mode of transportation, as outlined in (a) above.
- (c) For fishing catch pursuant to paragraph 20 of this memorandum: The exporter will submit an export declaration immediately after the vessel returns to Canada.

### Reporting Methods

24. The following reporting methods to submit an export declaration are available to exporters and to customs service providers. Not all methods are applicable in all situations.

25. The exporter is also responsible for ensuring that any license, permit or other document relating to the goods being exported that is required under any Act or regulations that prohibit, control or regulate the exportation of goods is submitted to the CBSA at the prescribed time and place and in the prescribed manner.



26. Before using a reporting method, the exporter (including a sole proprietor, partnership, corporation, trust or other organization) should ensure with the Canada Revenue Agency (CRA) that their Business Number (BN) and import/export account (RM account identifier) have been activated for export purposes, and that all related information is up-to-date. To register for a BN, activate a RM account for exports or for more information on BNs, please visit the CRA Web site or call the CRA at **1-800-959-5525** for service in English, or at **1-800-959-7775** for service in French. Additional information on the BN may be obtained from [Memorandum D17-1-5, \*Registration, Accounting and Payment for Commercial Goods\*](#).

27. Export declarations can be submitted using one or a combination of the following approved reporting methods, as applicable.

### **Canadian Automated Export Declaration (CAED)**

28. The CAED makes it possible for authorized clients to report exports electronically, via the Internet, directly from their place of business.

29. An application form for CAED can be found on the [CAED Web site](#). For further information, the telephone number for the CAED helpline is **1-800-257-2434**.

### **G7 Electronic Data Interchange (EDI) Export Reporting**

30. Exports may also be reported electronically by G7 EDI Export Reporting. This is a one-step process for exporters: export data from Canada is import data for another G7 country.

31. To register for G7 EDI Export Reporting, exporters must complete Form [BSF158, \*Application for G7 Electronic Data Interchange \(EDI\) Export Reporting\*](#).

32. Information on becoming a G7 EDI participant is available on the [Electronic Commerce Web page](#).

### **Form B13A, *Export Declaration***

33. Form B13A, *Export Declaration* is available at local export reporting offices, as well as on the [CBSA Web site](#). Exporters should check the Web site periodically to ensure that they are using the most current version.

### **Summary Reporting Program**

34. The export Summary Reporting Program was developed to enable exporters of bulk or homogeneous goods who meet the eligibility criteria to submit a monthly summary of their exports after the goods have been exported.

35. For more information on the application and reporting processes of the Summary Reporting Program, please refer to Appendix B of this memorandum.

### **Oral Reporting**

36. Goods that are being exported because of medical emergency, fire, flood or other disaster that threatens life, property or the environment, may be reported orally at the designated export office located closest to the place of exit of the goods. This reporting method cannot be used in circumstances not specifically identified.

### **Proof of Report**

37. It is the exporter's responsibility to provide the carrier with their export declaration proof of report number. Proof of report will be in accordance with the reporting method, as follows:

(a) In the case of a CAED, the proof of report is 23 digits in length, e.g. 12X543SC123420121012345 and includes:

(i) the licence number, which is composed of two numeric, one alphabetic and three numeric digits, e.g. 12X543;

(ii) the authorization ID, which is composed of two alphabetic and four numeric digits, e.g. SC1234 or three alphabetic and three numeric digits, e.g. ABC123; and

(iii) the form ID, which is composed of the year, month and five-digit sequential transaction number, e.g. 20121012345.

(b) In the case of G7 EDI Export Reporting, the proof of report is 17 digits in length, e.g. RC123420121012345, and includes:

- (i) the authorization ID, which is composed of two alphabetic and four numeric digits, e.g. RC1234; and
- (ii) the form ID, which is composed of the year, month and five-digit sequential transaction number, e.g. 20121012345.

**Note:** The license number issued to G7 EDI Export Reporting Program participants **does not** form part of the proof of report.

(c) In the case of summary reporting, the proof of report number is the summary reporting ID number, e.g. SUM 9999. This ID is unique to the exporter and does not change with each shipment.

(d) When exporters do not have to report their exports to the CBSA, they are to provide the carrier with a No Declaration Required Number (NDR number). For a comprehensive list of NDR numbers, refer to Appendix A of this memorandum.

(e) In the case of form B13A, the proof of report is the CBSA-issued stamp number, e.g. 2012/10/12 13:00 497 123456.

## Amending Export Declarations

38. Sometimes, exporters need to modify information on an export declaration by submitting an amended declaration. Amendments should be submitted to the CBSA as soon as it is apparent that the declaration must be amended.

39. CAED offers an amendment feature in the system. Any of the changes to a CAED transaction are to be made electronically through CAED. For instructions on using these CAED features, the exporter should contact the CAED helpline at **1-800-257-2434**.

40. G7 offers an electronic amendment and change feature. For more instructions, exporters should refer to the [G7 EDI Export Reporting Participants' Requirements Document](#).

41. For amendments to summary reports, please refer to Appendix B.

## Cancelling Export Declarations

42. When goods reported on an export declaration to the CBSA are not exported from Canada, the exporter or the exporter's customs service provider should inform the CBSA. Cancellations of export declarations should be submitted as soon as possible. The manner in which cancellations are made will depend on the method used to report the exports as detailed below.

43. Cancellations to a CAED transaction are to be made electronically through CAED using the void feature. It should be noted that you cannot undo a voided transmission. For instructions on using that CAED feature, the exporter should contact the CAED helpline at **1-800-257-2434**.

44. G7 EDI Export Reporting offers an electronic cancellation feature. For more instructions, exporters should refer to the G7 EDI Export Reporting Participants' Requirements Document.

45. To cancel a B13A, *Export Declaration*, a copy of the cancelled transportation document, or, if the goods left Canada and have been returned, a copy of the return transportation document, plus a copy of the original B13A should be taken to the export reporting office where the B13A was originally presented. **Warning:** Exporters who fail to report the cancellation of exportations may be subject to penalties.

## Examination of Exports by the CBSA

46. Pursuant to subparagraph 95(3)(b) of the Act, exporters are responsible for costs associated with the presentation of their goods for examination to the CBSA. The CBSA does not charge any costs related to goods



examinations. However, exporters may be subject to costs which are generally charged by third parties such as warehouse operators, building facilities owner, etc.

## Detention of Exports by the CBSA

47. According to section 101 of the Act, goods that are about to be exported may be detained until an officer is satisfied that the goods have been dealt with in accordance with the Act, and any other Act of Parliament that prohibits, controls or regulates the exportation of goods, and any regulations made there under. All costs related to detentions are the responsibility of the exporter.

**Note:** Properly filling out export declaration with as much detail as possible may help avoid unnecessary detentions (e.g. avoid overly broad or vague goods descriptions and ensure all data fields are properly completed).

## Penalties and Enforcement

48. Enforcement actions may be in the form of seizures or ascertained forfeitures – either in addition to or instead of a penalty under the Administrative Monetary Penalty System.

## Administrative Monetary Penalty System (AMPS)

49. When an exporter infraction is detected, a penalty is applied against the exporter.

50. For further information on AMPS, refer to [Memorandum D22-1-1 Administrative Monetary Penalty System](#) and to the [AMPS Web page](#).

## Seizures and Ascertained Forfeitures of Exports by the CBSA

51. A seizure is a legal action, which may result in certain goods becoming the property of the Government of Canada. It is invoked when reasonable grounds exist to conclude legislative requirements pertaining to a suspected infraction call for the goods to be seized pursuant to Section 110 of the Act.

52. Ascertained forfeiture is the legal process used when seizure would be impractical or, impossible, as in the case of goods that have already been exported. Ascertained forfeiture is used under the same conditions as a seizure; an ascertained forfeiture may result in the assessment of a monetary penalty, **in an amount equal to, or lesser than the value of the goods** pursuant to Section 124 of the Act.

## Recourse

53. Exporters may appeal any CBSA enforcement action under section 129 of the Act. They must do so within 90 days of the enforcement action. In some cases, an extension of time is available (refer to the [Appeals/Review Web page](#)).

## Voluntary Disclosure

54. The voluntary disclosure process encourages clients to come forward and correct deficiencies to comply with their legal obligations. It is aimed at providing clients with an opportunity to correct past omissions, thus rendering themselves compliant.

55. For further information on the voluntary disclosure process, refer to [Memorandum D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

## Criminal Prosecutions

56. It should be noted that there are provisions for imposing both criminal and civil sanctions under the Act. Criminal prosecutions are undertaken when an additional deterrent is warranted due to the seriousness of the offence. The CBSA is responsible for initiating all prosecutions relating to the Act.

57. In most cases, the CBSA will perform all of the necessary duties related to the criminal investigation. However, depending on the circumstances of the case and the location of the offence, the CBSA may ask other law enforcement agencies for assistance or turn the entire matter over to another agency.

### **Export Reporting Instructions for Emigrants**

58. Emigrants completing their own export declarations for the export of personal or household effects are not required to register and obtain a BN to complete the declaration. This is the only time when a BN is not required on an export declaration. As the electronic methods of reporting by CAED and G7 EDI Export Reporting require the input of a BN to complete the declaration, an emigrant would be required to report the goods by submitting a paper B13A at a designated export office or through a service provider.

### **Export Reporting for the Department of National Defence and the Canadian Armed Forces**

59. All reporting requirements found in this memorandum apply to the Department of National Defence (DND) and the Canadian Armed Forces (CAF), except for the following goods which may be reported orally at the designated export office located closest to the place of exit of the goods, pursuant to paragraphs 15 (a) and (b) of the Regulations:

- (a) A Canadian military conveyance that does not contain any goods or cargo, if the conveyance is not a restricted good, and;
- (b) Goods that are the property of and are for the exclusive use of the Department of National Defence and that are being exported by that Department to its defence bases abroad or in support of Canadian Forces deployment operations.

60. As the above mentioned goods do not need to be reported with an electronic reporting method, DND is required to provide the carrier with the following No Declaration Required number (NDR number): NDR15 as indicated in Appendix A of this memorandum.

### **Export of Trains (Railcars and Locomotives) to the United States**

61. Under the authority of the [Customs Act](#), Statistics Canada will collect data on export of trains (railcars and locomotives) to the United States directly from Canadian exporters by a voluntary survey. Unless requested by an officer, no other export declaration is required.

62. For more information, please contact the International Trade Division of Statistics Canada by e-mail at [trade@statcan.gc.ca](mailto:trade@statcan.gc.ca).

### **Additional Information**

63. For further information related to exporter reporting, call the Border Information Service (BIS) within Canada at **1-800-461-9999**. From outside Canada call 204-983-3500. 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: **1-866-335-3237**.

## Appendix A

### NDR List (No Declaration Required)

**NDR1:** Non-restricted goods exported for consumption in the United States (except for trains, railcars and locomotives).

**NDR2:** Non-restricted commercial goods having a value of less than CAN\$2,000.

**NDR3:** Non-restricted personal and household effects, other than those of an emigrant, that are not for resale or commercial use. **(Exception: permanently exported conveyances)**

**NDR4:** Non-restricted goods exported from Canada on a temporary basis by using ATA carnet numbers are required as part of the NDR.

**NDR5:** Non-restricted goods that were temporarily imported and documented on a Form [E29B, Temporary Admission Permit](#), and are subsequently exported; E29B numbers are required as part of the NDR.

**NDR6:** Non-restricted cargo containers, reusable skids, drums, pallets, straps and similar goods used in the international commercial transportation of goods.

**NDR7:** Non-restricted goods exported by a diplomatic embassy or mission personnel for their personal or official use. **(Exception: permanently exported conveyances)**

**NDR8:** Personal gifts of non-restricted goods. **(Exception: permanently exported conveyances and commercial goods)**

**NDR9:** NDR9 is no longer in use.

**NDR10:** Non-restricted goods exported for repair or warranty repair regardless of value that will be returned to Canada.

**NDR11:** Non-restricted goods imported for repair or addition, which are subsequently exported, where the value of the repair or addition is less than CAN \$2,000 or is covered by a warranty.

**NDR12:** Non-restricted goods for use as ship's stores by a Canadian carrier.

**NDR13:** Non-restricted goods manufactured or produced outside Canada and removed for export from a bonded warehouse or sufferance warehouse.

**NDR14:** Non-restricted goods, other than goods exported for further processing, that will be returned to Canada within 12 months after the date of exportation.

**NDR15:** Non-restricted goods being exported due to an emergency or goods exported on behalf of the Department of National Defence and reported orally according to section 15 of the *Reporting of Exported Goods Regulations*.

**NDR16:** Other (this includes non-restricted goods used for unique situations). For this category, the reason for the NDR must be pre-authorized by the CBSA.

## Appendix B

### Summary Reporting Program

1. Exporters interested in participating in the Summary Reporting Program must complete an application with the CBSA. The monthly summary reports are to be sent directly to Statistics Canada.

### Restricted Goods for the Summary Reporting Program

2. Where the goods are controlled goods, at the time of application, the exporter must present to the CBSA written confirmation from the government department controlling the goods that they may be reported using the Summary Reporting Program.
3. The export permits must be made available to the CBSA upon request.
4. The exporter of controlled goods under the Summary Reporting Program must also ensure that their exporter's summary reporting ID number is written on the export permit to identify the exporter as a participant in the Summary Reporting Program.

### Criteria to Qualify for the Summary Reporting Program

5. An exporter may be approved to report the exportation of any goods in writing on a monthly basis if:
  - (a) the goods are bulk or homogeneous, and;
  - (b) the exporter has received written confirmation from the CBSA that the goods may be reported in accordance with the Summary Reporting Program.

### Application Process for the Summary Reporting Program

6. A request to participate in the Summary Reporting Program must be made in writing on the [BSF613](#) application form. The completed application form, including the prescribed sample reporting format, should be forwarded to the CBSA headquarters (HQ) at:

Importer and Exporter Compliance Unit  
 Programs Branch  
 Canada Border Services Agency  
 171 Slater Street, 2nd floor  
 Ottawa, ON K1A 0L8

Fax: 613-946-0241

When the CBSA approves an application and a determination is made that the exporter meets the requirements to report monthly, Statistics Canada verifies and approves the required reporting format and issues a Letter of Authorization which notifies exporters of the reporting start date and Summary Reporting ID number.

7. An approved application is valid for five years. Exporters will need to re-apply at least 90 days before the effective expiry date in order to continue on Summary Reporting. Summary Report numbers are unique for each participant and should not be shared with third parties as its owner is liable for any non-compliance.
8. If an application is not accepted, the CBSA will inform the applicant in writing.

### Amendments to the Application for the Summary Reporting Program

9. Exporters that wish to add commodities that were not authorized on their initial application are required to complete an amended application, BSF613, and submit it to the CBSA for approval. Summary Reporting Program participants wishing to report commodities that were not authorized on the original application must not do so until their amended application has been approved. If commodities that were authorized on the original application subsequently become controlled, it is the exporter responsibility to submit an amended application to the CBSA immediately. Submitting a monthly report for goods that do not qualify for the Summary Reporting Program may result in monetary penalties.

## Submitting a Summary Report

10. Summary Reporting Program Participants are required to submit a report covering the previous calendar month to Statistics Canada within five business days after the end of the month in which the goods are exported. A copy of the mandatory report format is available in form BSF613 on the CBSA Web site. To avoid potential penalties from the CBSA, exporters must submit their reports using the prescribed format and within the specified time frame.

11. If there is nothing to report for a particular month, a report must still be submitted within five business days after the end of the month indicating that no exports have taken place for that month (**Nil** report).

12. Summary reports must be sent to Statistics Canada at:

Summary Reporting Program  
International Trade Unit  
Operations and Integration Division  
Statistics Canada  
Jean Talon Building, 2-B12  
170 Tunney's Pasture Driveway  
Ottawa, ON K1A 0T6

Fax: 613-951-4657 or 1-877-599-2832

For information about submitting summary reports electronically contact Statistics Canada at [expdata@statcan.gc.ca](mailto:expdata@statcan.gc.ca), or by telephone at 613-951-4690 or **1-877-262-0470**.

13. Failure to provide a report or meet the five business days reporting time frame may result in monetary penalties. When a penalty is issued in relation to a particular summary report not being filed, exporters are still required to submit that report.

## Amendments to the Summary Report

14. The discovery of errors or omissions in a summary report may be identified by the exporter or by Statistics Canada after it is submitted. An amended summary report must be submitted to Statistics Canada within 30 days of the discovery by the exporter or notification by Statistics Canada.

## Termination of the Summary Reporting Program Participation

15. Exporters wishing to terminate their participation in the Program should send written notice to the CBSA's Importer and Exporter Compliance Unit informing of their intention, 30 days before the effective date of termination.

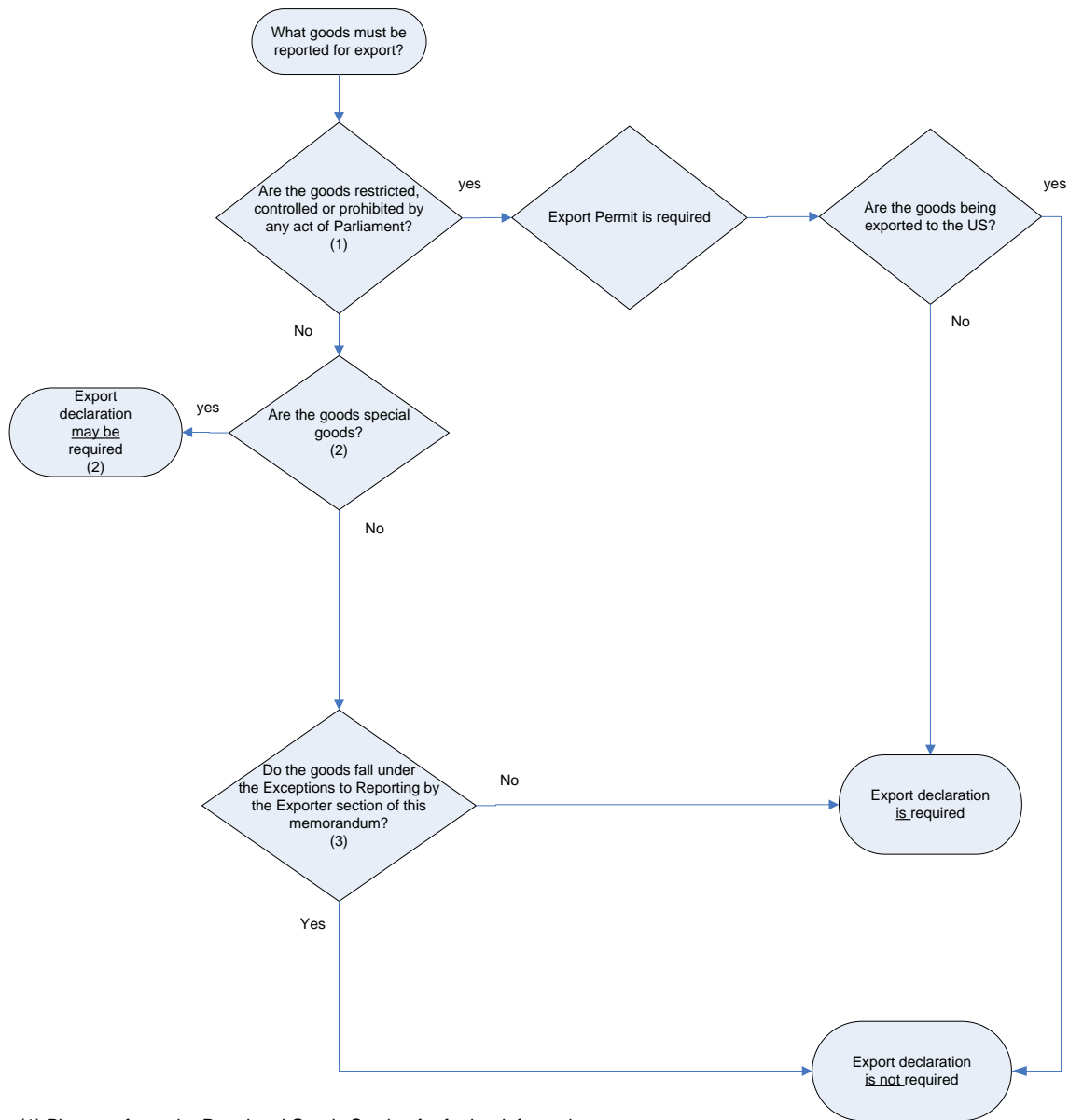
16. The CBSA may remove exporters from the program should they no longer meet the program criteria. If the CBSA terminates an exporter's summary reporting privilege, the CBSA will inform the exporter in writing of its intention 30 days before the effective date of termination.

## Information Regarding the Summary Reporting Program

17. For questions related to the format for Summary Reporting, contact Statistics Canada by telephone at 613-951-4690 or **1-877-262-0470**, or by fax at 613-951-4657 or **1-877-599-2832**.

## Appendix C

### What goods must be reported?



(1) Please refer to the Restricted Goods Section for further information

(2) Please refer to the the Special Goods Section for further information

(3) Please refer to the the Exceptions to Reporting Section for further information



<b>References</b>	
<b>Issuing Office</b>	Importer and Exporter Programs Unit Program and Policy Management Division Commercial Program Directorate Programs Branch
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#"><i>Customs Act</i></a> <a href="#"><i>Reporting of Exported Goods Regulations</i></a> <a href="#"><i>Export and Import Permits Act</i></a> <a href="#"><i>Customs Tariff</i></a>
<b>Other References</b>	<a href="#">D2 series</a> , <a href="#">D3-1-8</a> , <a href="#">D7 series</a> , <a href="#">D8 series</a> , <a href="#">D17-1-5</a> , <a href="#">D19 series</a>
<b>Superseded Memorandum D</b>	D20-1-1 dated September 1, 2015