



Ottawa, December 4, 2014

Memorandum D17-1-9

Remission of Underpayment Due to Customs Entry Error

In Brief

This memorandum has been updated to include the application of the *Customs Accounting Document Error Remission Order* to Blanket Adjustments and to remove a reference to an, as yet, unpublished policy.

This memorandum outlines the conditions under which a remission shall be granted of customs duties and excise taxes underpaid due to an error on a customs accounting document.

Regulations

[Customs Accounting Document Error Remission Order](#)

[Financial Administration Act](#)

Order Respecting the Remission of Customs Duties Imposed Under the Customs Tariff and Taxes Imposed Under Division III of Part IX and Under any Other Part of the Excise Tax Act, Underpaid Due to Error on Customs Accounting Document

Short Title

1. This Order may be cited as the *Customs Accounting Document Error Remission Order*.

SI/88-18, s. 2.

Remission

2. Remission is hereby granted of the amount by which the customs duties imposed under the [Customs Tariff](#) and the taxes imposed under Division III of Part IX and under any other Part of the [Excise Tax Act](#) on goods imported into Canada were underpaid in error, if the amount payable does not amount to more than \$7.50 in respect of any one customs accounting document, other than an interim document.

SI/88-18, s. 2; SI/91-8, s. 2.

Guidelines and General Information

1. This Order applies only when customs duties and excise taxes have been underpaid in respect of any one accounting document (Form [B3-3 – Canada Customs Coding Form](#)) due to a bona fide error.
2. When presenting an X-type adjustment in the Customs Self Assessment (CSA) environment, each accounting document within the X-type adjustment where the total adjustment for that accounting document is \$7.50 or less, need not be reported as a debit on the CSA client's [CSA Revenue Summary](#) form (RSF). As with other amounts, substantiation of the amount on the RSF is to be retained by the importer. Please refer to [Memorandum D17-1-7, Customs Self Assessment Program for Importers](#).
3. The same procedures will apply to blanket Form [B2 – Canada Customs – Adjustment Request](#), which include more than one Form [B3-3](#). Only accounting documents where the amount exceeds \$7.50 will be included in the total amount and reported in field 44 (Amount due Receiver General for Canada) of the blanket Form B2

adjustment. However, accounting documents having a total net adjusted amount of \$7.50 or less are to be identified on the detailed worksheet accompanying the blanket Form B2.

4. In both cases, Form [B3-3](#) “X-type” and blanket Form [B2](#), the Order does not apply to the line level. Where more than one line on a Form B3 is being adjusted, the Order will only apply when the total adjustment for that accounting document results in an amount owing of \$7.50 or less.

Additional Information

5. For more information, within Canada call the Border Information Service 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: **1-866-335-3237**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	<i>Customs Tariff</i> <i>Excise Tax Act</i> <i>Customs Accounting Document Error Remission Order</i>
Other References	D17-1-7 B2 , B3-3
Superseded Memorandum D	D17-1-9 dated July 2, 2014