



Memorandum D17-2-4

Ottawa, January 26, 2017

Preparation and Presentation of Blanket B2 Adjustment Requests

In Brief

This memorandum contains the procedures and instructions surrounding the preparation and presentation of Blanket B2 Adjustment Requests.

Corrections were made to the definitions of Blanket B2 Adjustment, Issue, and Reason. Paragraph 4 was also amended for clarification purposes.

Disclaimer: The company names and addresses are purely fictional for the purposes of outlining exactly how the information should be presented and formatted in Form B2. Any similarities presented in all examples in D17-2-4, to current or past importer or brokers, are by coincidence only.

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LEGISLATION

[Customs Act](#)

[Special Import Measures Act](#)

DEFINITIONS

For the purpose of this memorandum, the following definitions apply:

“**Act**” means the [Customs Act](#).

[Form B3](#), *Canada Customs Coding Form*

Referred to as a B3-3 (the electronic fillable version of the form) in many of the Canada Border Services Agency’s (CBSA) electronic documents. It is the customs document used to account for imported commercial goods. It is still called B3, as it will be referred to throughout this memorandum.

[Form B2](#), *Canada Customs – Adjustment Request*

Referred to as Form B2. It is the CBSA’s document used to request an adjustment to a commercial accounting declaration.

Blanket B2 adjustment

Is an adjustment that corrects accounting information pertaining to one issue and up to three reasons, each having 25 or more B3 transactions.

Blanket B2 Authorization Application

Is an application package submitted to the CBSA by an importer/agent, requesting authorization to submit a Blanket B2 Adjustment Request. It consists of an application form, workbook(s) containing data on all transactions for which adjustments are being requested, and an Agency Agreement if applicable.

Blanket B2 Adjustment Request

Is comprised of a [Form B2](#) and the workbook(s) containing data on all of the transactions for which adjustments are being requested. It is submitted by an importer/agent after receiving a letter of authorization from the CBSA.

Diversion

Occurs when the conditions for which an imported good was granted relief of duty are no longer met (see Memorandum [D11-8-5](#), *Conditional Relief Tariff Item*).

F Type Transaction

Is a consolidated transaction used to account for goods released under the Courier Low Value Shipment (LVS) Program.

Issue

Is the legislative authority associated with the adjustment request (e.g., 74(1) (c.1) or 32.2(2) of the [Act](#)).

Reason

Is the description of the circumstances for which a correction is being requested (e.g., correction of origin, tariff classification, value for duty).

Workbook

Is an electronic file containing multiple worksheet pages within a spreadsheet application.

Worksheet

Is a page or sheet within a workbook.

GUIDELINES AND GENERAL INFORMATION

1. This memorandum is intended for the use of importers/agents who prepare and submit blanket B2 adjustments to the CBSA.
2. Blanket B2 adjustments are used to correct the same issue for up to three reasons affecting multiple B3 transactions with a single request rather than submitting individual B2 claims for each transaction. They are designed to reduce the administrative burden for importers/agents and the CBSA.
3. A submission is considered a blanket B2 adjustment when there are a total of 25 or more transactions, in a 12 month period, that require correction for the same reason. Adjustment requests containing 24 or fewer transactions will not be considered a blanket adjustment and should be submitted as single B2 adjustment requests. Refer to Memorandum [D17-2-1](#), *The Coding, Submission and Processing of Form B2 Canada Customs Adjustment Request* for further information on single B2 adjustments.
4. A Blanket B2 Authorization Application may be submitted to correct one issue containing up to three reasons; however, the CBSA reserves the right to accept or reject any or all of the reasons for which a correction is being requested. Each reason for which a blanket B2 adjustment is being requested must be presented as an individual workbook in the application package.
5. This memorandum provides the standardized format for preparing Blanket B2 Adjustment Requests. Individual trade programs may, however, have additional requirements that must be included in the Blanket B2 Adjustment Request (e.g., [Special Import Measures Act](#) (SIMA) Compliance, Compliance Verification, Origin or Valuation).
6. The submission of a blanket B2 adjustment does not remove an importer's obligation under section 32.2 of the [Act](#) to voluntarily amend their original declarations within 90 days of having "reason to believe" that their declaration of tariff classification, origin or value for duty of the goods was incorrect. For more information regarding "reason to believe" and the obligation to self-adjust please refer to Memorandum [D11-6-6](#), *"Reason to Believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty*.
7. Instances where a blanket B2 adjustment request cannot be used include:
 - (a) classifications subject to Tariff Rate Quotas;
 - (b) cases where licenses are applicable;
 - (c) overages (should be reported on a voluntary entry);
 - (d) Courier Low Value Shipment consolidated transaction (F-type entries);
 - (e) requests for further re-determination (sections 60 or 61 of the [Act](#));
 - (f) appeals (sections 67 and 68 of the Act); or,
 - (g) requests relating to accounting documents for which the time limit for appeal, refund or diversion has expired.
8. "F" type transactions must be submitted separately on single B2 adjustment requests under the guidelines related to the Courier Low Value Shipment (LVS) transaction process. Please refer to Memorandum [D17-4-0](#), *Courier Low Value Shipment Program*.

SPECIAL IMPORT MEASURES ACT

9. Adjustment requests related to issues under [SIMA](#) cannot be combined with other legislative issues on a Blanket B2 Adjustment Request. Furthermore, Blanket B2 Adjustment Requests related to SIMA require that written pre-approval be obtained from the SIMA Compliance Unit Manager. All requests related to SIMA are to be sent directly to:

Canada Border Services Agency
Trade and Anti-dumping Programs Directorate
222 Queen Street, 9th floor
Ottawa, Ontario, K1A 0L8
Attention: Manager, SIMA Compliance Unit

10. Additional information regarding requests under [SIMA](#) legislation is contained in Memorandum [D14-1-3](#), *Re-determinations and Appeals Under the Special Import Measures Act*.

BLANKET B2 AUTHORIZATION APPLICATION

11. Importers/agents must obtain authorization from the CBSA regional trade office, closest to where their books and records are maintained, before submitting a Blanket B2 Adjustment Request (refer to [Appendix E](#) for a list of CBSA offices that accept Blanket B2 Authorization Applications). To obtain authorization, a hard copy of the Blanket Authorization Application (see [Appendix A](#)) must be submitted along with:

- (a) an Agency Agreement where applicable; and,
- (b) an electronic workbook(s) (CD-R media) containing data on all of the transactions for which adjustments are being requested, in chronological order by accounting date (see example of required format in [Appendix C](#)).

12. The completed workbook(s) must be saved to a CD-R disk media only. The CD-R media must be clearly labelled as a Blanket B2 Authorization Application and include the importer's name, business number, and adjustment period (ex: Blanket B2 Authorization Application - ABC Company, 123456789RM0001, January 2011 – January 2015). Submission of Blanket B2 Authorization Applications will not be accepted via electronic mail (e-mail) or any other electronic media.

13. The workbook must be saved under the importer's name or business number and include the adjustment period (Example: ABC Company, 2011-2015 or 123456789RM0001, 2011-2015).

14. Supporting documentation is not required when submitting the Blanket B2 Authorization Application; however, the adjustment reason(s) for the blanket request must be clearly explained.

15. Blanket B2 Authorization Applications must be approved by the CBSA before [Form B2s](#) can be submitted. Therefore, Form B2s submitted along with the Blanket B2 Authorization Application will not be accepted.

16. The filing of a Blanket B2 Authorization Application does not constitute filing an adjustment request pursuant to section 32.2 or 74 of the [Act](#). It in no way removes or extends the time limits to file a required adjustment pursuant to section 32.2 of the Act nor does it extend the one year (under 74 (1)) C.1)) or the four year time limits to file a refund request pursuant to section 74 of the Act. Importers/agents should submit individual B2 adjustment requests for transactions that are approaching their legislative time limits.

17. The CBSA will conduct a review of the Blanket B2 Authorization Application and will notify the importer/agent in writing of its status. Supporting documentation will be requested, when necessary.
18. Where supporting documentation is requested, the importer/agent will receive specific written instructions from the CBSA on the documentation required. Not adhering to these instructions may result in the request being rejected.
19. The CBSA will issue a blanket B2 adjustment authorization letter, for applications that have been reviewed and accepted.

BLANKET B2 ADJUSTMENT REQUEST SUBMISSION

20. Once an importer/agent receives an authorization letter, they may submit a Blanket B2 Adjustment Request. When submitting a Blanket B2 Adjustment Request, the following documentation should be included:
- (a) two copies of the completed [Form B2](#) (see [Appendix B](#) for example); one for the CBSA and one for the importer/agent receipt copy;
 - (b) electronic workbook(s) saved on CD-R disk media and in the format specified in paragraphs 22-25 of this memorandum; and,
 - (c) a hard copy of the electronic workbook(s).
21. The following fields of the [Form B2](#) must be completed:
- (a) the Header (Fields 1, 2, 4, 10 and 11);
 - (b) Fields 5, 6 and 7 should indicate “VAR” (various);
 - (c) Explanation;
 - (d) Declaration;
 - (e) Justification for Request; and,
 - (f) the Trailer (Fields 38-45);
22. If the Blanket B2 Adjustment Request contains transactions with accounting dates that cover more than one calendar year, then separate [Form B2s](#) and their associated workbooks will be required for each calendar year. Each workbook must include worksheets that separate the B2 adjustments by calendar quarter.
23. The worksheet for each quarter must contain the accounting data originally submitted on the [B3](#), and the requested changes (i.e., B2 data). Each worksheet must be prepared in chronological order according to the accounting date.
24. The completed workbooks should be saved to CD-R disk media only. The CD-R disk media must be clearly labelled as a Blanket B2 Adjustment Request and include the importer’s name, business number, adjustment period, and authorization number provided on the CBSA’s letter of authorization (Example: Blanket Request - ABC Company, 123456789RM0001, January 2011 – January 2015, Authorization # XXXXX).
25. Each workbook must be saved under the importer’s name or business number and include the year (Example: ABC Company, 2011 or 123456789RM0001, 2011). Each worksheet, within the workbook, must be named under the importer’s name or business number and include the quarter period (Example: ABC Company Q1-2011, ABC Company Q2-2011 etc. or 123456789RM0001 Q1-2011, 123456789RM0001 Q2-2011). Either format is acceptable but must be consistent for all files.

26. When submitting blanket B2 adjustments that contain split line changes, the split line methodology, as per [D17-2-1](#), must be used. Responsibility rests with the importer/agent to correctly number the new line resulting from the split or the sub header, when a new sub header is required.

27. When the Blanket B2 Adjustment Request results in monies owing to the CBSA (i.e., accounts receivable), payment may be submitted with the request. All requests submitted with payments should be sent to the closest [CBSA Cash Office](#) along with an envelope, addressed to the authorizing office or the CBSA officer who conducted the verification, if the request is a result of a verification. Non-revenue and/or accounts payable Blanket B2 Adjustment Requests should be submitted to the CBSA regional trade office that authorized the blanket request or to the CBSA officer that conducted the verification (see [Appendix E](#) for a list of CBSA offices). Importers/agents may also submit non-revenue and/or accounts payable Blanket B2 Adjustment Requests to their closest CBSA office, for forwarding to the appropriate CBSA regional trade services office.

BLANKET ADJUSTMENT SUBMITTED AS A RESULT OF A CBSA TRADE VERIFICATION

28. Pursuant to a CBSA trade compliance verification, an importer may be required to submit corrections within 90 days from the date of the final verification report. These corrections may be submitted as a Blanket B2 Adjustment Request.

29. A Blanket B2 Authorization Application is not required for Blanket B2 Adjustment Requests submitted as a result of a CBSA trade compliance verification, provided that all the adjustment requests fall within the scope of the verification and the reassessment period. Adjustment requests outside of the verification scope or period must be submitted as single B2 adjustment requests or as a standard Blanket B2 Adjustment Request, requiring a Blanket B2 Authorization Application.

30. B2 Blanket Adjustment Requests must be directed to the officer who conducted the verification and should include:

- (a) an Agency Agreement where applicable;
- (b) [Form B2](#) referencing the verification case number and completed as per paragraph 21 of this memorandum;
- (c) electronic workbook(s) saved on CD-R disk media in the format specified in paragraphs 22-25 of this memorandum (Note: the verification case number should be referenced instead of an authorization number); and,
- (d) a hard copy of the electronic workbook(s).

INTEREST

31. When calculating interest, the median date will be considered as the date the interest begins. The median date equals the date between the first and last transaction within the respective quarter (see [Appendix D](#) for example). When the number of days in a period is an even number, the date immediately after the median date will be used. For blanket B2 adjustments that are submitted without payment, interest will continue to accumulate until the Detailed Adjustment Statement (DAS) decision date.

32. As indicated in paragraph 27, importers/agents may choose to submit the payment with their Blanket B2 Adjustment Request, if applicable. Should they choose to do so; the importer/agent is responsible for calculating interest. The interest start date should be calculated as per the calendar quarter median method described above in paragraph 31 and the end date should be the date payment is presented.

33. For further information on the application of interest, refer to Memorandum [D11-6-5](#), *Interest and Penalty Provisions: Determinations/Re-determinations, Appraisals/Re-appraisals, and Duty Relief*.

ADDITIONAL INFORMATION

34. For more information, from within Canada, you may call the Border Information Service at 1-800-461-9999. From outside Canada you may 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.

APPENDIX A – BLANKET B2 AUTHORIZATION APPLICATION

Part 1 – Applicant Identification

Business Name (legal)		Business Number (BN)	RM Extension
Preferred Language of Correspondence (English or French)			
Business Address (Street No.; P.O. Box and/or RR No.)			
City	Province	Country	Postal Code
Broker/Service Provider Name		Agency Agreement/Third Party Consent attached?	
Business Address (Street No.; P.O. Box and/or RR No.)			
City	Province	Country	Postal Code
Contact Name		Title	
Telephone Number	Fax Number	E-mail address	
Detail of correction(s) (attach letter if space is insufficient).			
Adjustment Reason(s) and Legislative Authority (ies). If filed under Sect. 32.2 of the <i>Customs Act</i> , include date of Reason to Believe			

Note that the filing of a Blanket B2 Authorization Application does not constitute filing an adjustment request pursuant to section 32.2 or 74 of the Act. It in no way removes or extends the time limits to file a required adjustment pursuant to section 32.2 of the Act, nor does it extend the one year (section 74(1)(c.1) of the Act) or the four year time limits to file a refund request pursuant to section 74 of the Act.

Part 2 – Workbook and Supporting Documentation

Provide a workbook of all the transactions related to the adjustment request in electronic and hard copy format. Additional supporting documentation may be required, depending on the nature of the claim.

In the case of an application being filed by an agent on behalf of an importer, also include the Agency Agreement / power of attorney

Documents in support of the adjustment(s) may include, but are not limited to:


- i. ruling(s) or other CBSA direction;
- ii. descriptive literature;
- iii. example(s) of typical entries with supporting documentation;
- iv. Certificate(s) of Origin;

- v. proof of diversion to qualified end-use or end-user; and,
- vi. financial records.

Description: This image is of a sample Blanket B2 Authorization. Part 1- Applicant Identification is a form with the following fields:

1. Business Name (legal)
2. Business Number (BN)
3. RM Extension
4. Preferred language of correspondence (i.e. English, French)
5. Business Address (street No. P.O. Box and/or RR No.)
6. City
7. Province
8. Country
9. Postal Code
10. Contact Name
11. Title
12. Telephone Number
13. Fax Number
14. Email Address
15. Details of correction(s). Attach letter if space is insufficient
16. Adjustment Reason(s) and Legislative Authority(ies). If filed under Section 32.2 of the Act, Include date of Reason to Believe.

APPENDIX B – SAMPLE FORM B2

 Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT				PROTECTED / PROTÉGÉ B when completed / une fois rempli			
1 IMPORTER NAME AND ADDRESS / NOM ET L'ADRESSE DE L'IMPORTATEUR ABC Company 123 This Street Thatchow, Ontario POSTAL / ZIP CODE / CODE POSTAL: Z1Z 2Z2		BUSINESS NO. / N° D'ENTREPRISE: 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION: 55555-654654654		4 PAGE: 1 OF 1			
10 MAIL TO - POSTER A.: DEF Brokerage Limited 987 That Street Thatchow, Ontario POSTAL / ZIP CODE / CODE POSTAL: A9A 8A8		3 GST REGISTRATION NO. / N° DE TPS		5 OFFICE NO. / N° DE BUREAU: Various		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE: Various			
		7 Y-A: Various		8 DATE RECEIVED / DATE DE RÉCEPTION		11 SECURITY NO. / N° DE SÉCURITÉ: 55555			
		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE			
		15 DIRECT SHIPMENT DATE / DATE D'EXÉCUTION DIRECTE		16 CTRY. CODE / CODE PAYS		17 TIME LIMIT - DÉLAI			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION						20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U.M.		25 VPD CD / CD VD	
26 SIMA CD / CD LMSI		27 CUSTOM DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE	
36 GST / TPS									
18 LINE / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE						20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U.M.		25 VPD CD / CD VD	
26 SIMA CD / CD LMSI		27 CUSTOM DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE	
36 GST / TPS									
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION						20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U.M.		25 VPD CD / CD VD	
26 SIMA CD / CD LMSI		27 CUSTOM DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE	
36 GST / TPS									
18 LINE / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE						20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U.M.		25 VPD CD / CD VD	
26 SIMA CD / CD LMSI		27 CUSTOM DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE	
36 GST / TPS									
37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST / JUSTIFICATION DE LA DEMANDE A Correction UNDER / EN VERTU DE 32.2(2) EXPLANATION / EXPLICATION: Tariff classification change, see attached document. / Changement de la classification tarifaire, voir document ci-joint.							
38 CUSTOMS DUTIES / DROITS DE DOUANE		7,875.00							
39 SIMA ASSESSMENT / COTISATION DE LMSI									
40 EXCISE TAX / TAXE D'ACCISE									
41 SUB-TOTAL / TOTAL PARTIEL									
42 GST / TPS		393.75							
43 INTEREST / INTÉRÊTS		101.82							
44 AMOUNT DUE RECEIVER GENERAL / TOTAL DU AU RECEVEUR GÉNÉRAL		8,370.57							
45 AMOUNT DUE CLAIMANT / TOTAL DU AU RÉQUIÉRANT									
DECLARATION / DÉCLARATION		I / JE: Herman Munster OF / DE: DEF Brokerage Limited PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. / IMPORTATEUR/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLÈTES 2011/02/14 DATE / <i>HM</i> SIGNATURE / 999-555-3213 TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE							

Description:

This image is of a sample Form B2 completed for a blanket request. The Header is filled out with the Company Name (field 1), Business Number and Transaction Number (field 2). The Page (field 4), the Address (field 10), the Security Number (field 11) as well as the Trailer is filled out with Customs Duties (field 38), GST (field 42), Interest (field 43) and Amount Due Receiver General (field 44). Fields 5, 6 and 7 all indicate “various”. A justification and explanation is provided. All the fields in the declaration box are filled out.

APPENDIX C - BLANKET B2 WORKSHEET TEMPLATE

This worksheet template must be used when preparing and submitting a Blanket B2 Authorization Application and a Blanket B2 Adjustment Request.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	Company Name / Nom de l'entreprise							ABC Jewelry Inc. / Bijouterie ABC Inc.														
2	Reason for Adjustment / Raison pour le rajustement							Incorrect tariff classification at the time of importation / Classement tarifaire incorrect au moment de l'importation														
3	Business Number / Numéro d'entreprise:							1234567890														
4	As Accounted For / Tel que déclaré																					
5	B3 Transaction Number / Numéro de transaction B3	Date of accounting / Date de la déclaration en détail	Office / Bureau	Sub-Header No. / N° sous-entête	Country of Origin / Pays d'origine	Country of Export / Pays d'exportation	Tariff Treatment / Traitement tarifaire	Direct Shipment Date / Date d'expédition directe	Currency Code / Code de devises	Vendor / Vendeur	Line No. / N° de la ligne	Description	Classification Number / N° de classification	Quantity / Quantité	Unit of Measure / Unité de mesure	Value for Duty Code / Code de valeur en douane	Custom Duty Rate / Taux de droit	Value for Currency Conversion / Valeur pour change	Value for Duty / Valeur en douane	Customs Duties / Droits de douanes	Value for Tax / Valeur taxable	GST / TPS
6	82602000042384	2015-01-20	495	1	JP	JP	2	2015-01-09	CAD	XYZ Inc.	2	Jewellery	7113111000	150	KGM	100,000.00	100,000.00	100,000.00	5,000.00	105,000.00	5,250.00	
7	82602000042408	2015-01-21	495	1	JP	JP	2	2015-01-09	CAD	XYZ Inc.	1	Jewellery	7113111000	100	KGM	75,000.00	75,000.00	75,000.00	3,500.00	78,500.00	3,925.00	
8	82602000042442	2015-01-22	495	1	JP	JP	2	2015-01-09	CAD	XYZ Inc.	3	Jewellery	7113111000	200	KGM	200,000.00	200,000.00	200,000.00	10,000.00	210,000.00	10,500.00	
9																						
10																						
11																						
12	Total : 3 Entries																	375,000.00	375,000.00	18,500.00	393,500.00	19,675.00

	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ			
As Claimed / Tel que demandé																				Identify if amount is due to Receiver General or Client / Identifier si montant est dû au RG ou Client				
Sub-Header No. / N° de sous-entête	Country of Origin / Pays d'origine	Country of Export / Pays d'exportation	Tariff Treatment / Traitement tarifaire	Direct Shipment Date / Date d'expédition directe	Currency Code / Code de devises	Line No/ Split line indicator / N° de ligne/indicateur de ligne divisée	Description	Classification / Classification	Quantity / Quantité	Unit of Measure / Unité de mesure	Value for Duty Code / Code de valeur en douane	SIMA Code / Code LMSI	Rate of Duty / Taux de droit	Value for Currency Conversion / Valeur pour change	Value for Duty / Valeur en douane	Duty / Droits	Value for Tax / Valeur taxable	GST / TPS	GST Due to Receiver General Or Client / TPS redevable au Receveur général ou au client	Duty Due to Receiver General Or Client / Droits redevables au Receveur général ou au client				
1	JP	JP	2	2015-01-09	CAD		2 Jewellery	7113119000	150	KGM	13	8.5	100,000.00	100,000.00	8,500.00	108,500.00	5,425.00	175.00	3,500.00					
1	JP	JP	2	2015-01-09	CAD		1 Jewellery	7113199000	100	KGM	13	8.5	75,000.00	75,000.00	6,375.00	81,375.00	4,068.75	143.75	2,875.00					
1	JP	JP	2	2015-01-09	CAD	3/3	Jewellery	7113111000	100	KGM	13	5	100,000.00	100,000.00	5,000.00	105,000.00	5,250.00	-5,250.00	-5,000.00					
NS1	CN	JP	2	2015-01-09	CAD	3/NL4	Jewellery	7113209000	100	KGM	13	8.5	100,000.00	100,000.00	8,500.00	108,500.00	5,425.00	5,425.00	8,500.00					
																		375,000.00	375,000.00	28,375.00	403,375.00	20,168.75	493.75	9,875.00

Description:

This image displays a Blanket B2 Worksheet Template. Under the “As Accounted for” header, the following rows are listed: Company Name, Reason for Adjustment, and Business Number. The following columns are then listed: B3 Transaction Number, Accounting Date, Office, Sub-Header Number, Country of Origin, Country of Export, Tariff Treatment, Direct Shipment date, Currency Code, Vendor, Line Number, Description, Classification number, Quantity, Unit of Measure, Value for Duty Code, Custom Duty Rate, Value for Currency Conversion, Value for Duty, Custom Duty, Value for Tax and GST. Under the “As Claimed” header”, the following columns are listed: Sub-header Number, Country of Origin, Country of export, Tariff Treatment, Direct Shipment Date, Currency Code, Line Number/ Split Line Indicator, Description, Classification, Quantity, Unit of Measure, Value for Duty Code, Special Import Measures Act Code, Rate of Duty, Value for Currency Conversion, Value for Duty, Value for Tax, and GST. Under the “Identify if amount is due to Receiver General or Client” header, the following columns are listed: GST Due to Receiver General or Client and Duty due to Receiver General or Client. Sample data has been provided for 3 fictional entries.

APPENDIX D - ESTABLISHING THE INTEREST MEDIAN DATE

2015

January							February							March						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

Using the sample calendar quarter above, the following table demonstrates how to establish the median date within a calendar quarter for the interest start date.

First Transaction Date	Last Transaction Date	Median Date
January 1, 2015	March 31, 2015	February 15, 2015
January 22, 2015	March 31, 2015	February 25, 2015
January 12, 2015	February 17, 2015	January 30, 2015

Regardless of the number of transactions in the calendar quarter, or if the majority of transactions occur in a particular month of the calendar quarter, the date range is based on the median date between the first and last transaction dates.

The following formulas are to be used:

- For a period containing an even number of days: $(n \div 2) + 1$
- For a period containing an odd numbers of days: $(n + 1) \div 2$

Where “n” represents the total number of days between the first and the last transaction within the respective quarter.

Description:

This image displays the calendars for the months of January, February and March 2015.

APPENDIX E - ADDRESSES OF CBSA REGIONAL TRADE OFFICES THAT ACCEPT BLANKET B2 AUTHORIZATION APPLICATIONS

Quebec / Atlantic Region

Canada Border Services Agency
Trade Operations Division
c/o B2 Processing Centre
400 Youville Square, 5th floor
Montreal, QC H2Y 2C2
Canada

Greater Toronto Area / Northern Ontario Region

Canada Border Services Agency
Trade Operations Division
c/o B2 Processing Centre
1980 Matheson Blvd. E., Suite 144
Mississauga, ON L4W 5R7

Prairie Region

Canada Border Services Agency
Trade Operations Division
Victory Building
269 Main Street
Winnipeg, MB R3C 1B3
Canada

Canada Border Services Agency
Trade Operations Division
2588 - 27th Street N.E.
Calgary, AB T1Y 7G1
Canada

Pacific Region

Canada Border Services Agency
Trade Compliance Division
412 - 4th Floor 1611 Main Street
Vancouver, BC V6A 2W5
Canada

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	<u><i>Customs Act</i></u> <u><i>Special Import Measures Act</i></u>
Other References	<u>Form B2</u> , <u>Form B3</u> , <u>D11-6-5</u> , <u>D11-6-6</u> , <u>D11-8-5</u> , <u>D14-1-3</u> , <u>D17-2-1</u> , <u>D17-4-0</u>
Superseded Memorandum D	D17-2-4 dated January 17, 2017