



# Memorandum D17-1-10: Coding of Customs Accounting Documents

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## Plain language summary

**Target audience:** Importers of commercial goods.

**Key content:** How to complete the Commercial Accounting Declaration (CAD) to account for imported commercial goods.

**Keywords:** CARM, accounting, commercial goods, importer, B3, CAD, EDI.

This memorandum is a guide for Canada Border Services Agency (CBSA) personnel, importers/owners and their authorized representatives who are involved in preparing and processing the accounting requirements of the Commercial Accounting Declaration (CAD).

This memorandum describes various types of CAD and provides instructions for their completion.

**Note:** Although Form B3-3, Canada Customs Coding Form, has been replaced with the Commercial Accounting Declaration (CAD), in many of the CBSA documents the CAD may still be referred to as Form B3-3, Canada Customs Coding Form.

This memorandum provides the detailed description of all the fields from the CBSA electronic system and some of the fields are not reflected on the printable version of the CAD; ensure to provide the required information applicable for your CAD type.

**Disclaimer:** The company names and addresses presented in this memorandum are purely fictional for the purposes of outlining exactly how information should be presented and formatted on the CAD. Any similarities presented in the examples, to current or past importers or brokers are by coincidence only.

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## Updates made to this D-memo

This memorandum has been revised to include the changes made as a result of the CBSA Assessment and Revenue Management (CARM) project, implementation of new free trade agreements, changes as a result of the introduction of the Accounts Revenue Ledger (ARL), and included the coding for the Harmonized Sales Tax (HST)/Provincial Sales Tax (PST), Alcohol tax, tobacco tax as well as Cannabis tax.

## Description of Forms

### Commercial Accounting Declaration (CAD)

1. The CAD is a customs document (formerly known as B3) used to account for imported goods, regardless of value, destined for commercial use in Canada, as per the requirements of the [Accounting for Imported Goods and Payment of Duties Regulations](#) (SOR/86-1062).
2. The CAD is used as the accounting , correction and adjustment document. For information on how to request a correction, refer to [Memoranda D17-1-5 Accounting for Commercial Goods](#). For information on how to request an adjustment refer to [Memoranda D17-2-1, Adjusting Commercial Accounting Declarations](#)
3. A CAD may be submitted by an importer or their authorized customs broker electronically to the CBSA via:
  - a) The CARM Client Portal (CCP);
  - b) Electronic Data Interchange (EDI); or
  - c) Application Programming Interfaces (API).

The CBSA system will conduct the calculation of duties and taxes for declarations submitted electronically, except for the type F CAD where TCPs (Trade Chain

Partners) are required to self-declare (manually calculate duties and taxes and input them where applicable).

**Note:** The term Trade Chain Partners includes Importers/Owners and their authorized representative.

4. When a declaration is submitted electronically, the CARM system produces a form BSF863 for a C-type CAD or a form BSF864 for all other types of CADs. These forms serve as the official invoice for both cash clients and account security holders and represents an obligation for the duties and taxes owing on the goods. All corrections, audits, and appeals are based on the data submitted on this document. This is the form that is used in this memorandum for CAD examples.

5. In extenuating circumstances, where no electronic means are available, an importer or their delegated customs broker can submit a BSF946, Exception Commercial Accounting Declaration to the CBSA office where the goods were released. For example:

- a) Unanticipated local, regional or national emergency situation where internet is unavailable.
- b) Location in Canada that does not have regular internet service.

6. For instructions on how to code BSF946, refer to Appendix J of this memorandum.

7. If the CBSA accepts a BSF946 it will be entered into the CARM system and the system will validate the information entered and calculate the duties and taxes owed. Depending on the type, a BSF863 or BSF864 will be generated as the official invoice.

8. For technical assistance with the submission methods please contact <https://www.cbsa-asfc.gc.ca/services/carm-gcra/support-eng.html>

### **Form B6D, Ships' Stores Delivery Declaration**

9. [Form B6D, Ships' Stores Delivery Declaration](#), is used together with a type 21 CAD. It has the declaration of the vessel's master or agent, or the airline company's agent, certifying that the goods are for use as ships' stores. It also has the border services officer's certificate that the goods were accompanied on board and sealed on the vessel or aircraft. You can find more information on ships' stores in [Memorandum D4-2-1, Ships' Stores](#).

## **B116, Canada Border Services Agency Duty Free Shop Accounting Document**

10. [The B116, Canada Border Services Agency Duty Free Shop Accounting](#) Document is used for reporting goods in and out of inventory and to transfer goods as per the Duty Free Shop Regulations and policies

### **K11 – Certificate of Damaged Goods**

11. The [K11 – Certificate of Damaged Goods](#) is used for reporting goods that suffered damage, deterioration or destructions while in a customs bonded warehouse.

## **Guidelines**

12. CADs must be properly coded before they can be accepted by the CBSA for processing. The information used to prepare these documents is obtained from invoices, cargo control data, as well as other sources, and is inserted in a designated area on the CAD referred to as a field.

13. Invoice requirements can be found in [Memorandum D1-4-1 CBSA Invoice Requirements](#).

14-. It is in the best interest of the TCPs to present accurate documents to the CBSA. This allows the CBSA to carry out its processing and enforcement functions and expedites release of the shipment to the TCP.

15. All information on the CAD must be completed according to the instructions in this D-Memorandum.

16. The CAD package must also include all certificates, licences, permits, or other documents that may be required by other government departments or agencies as they apply to their acts or regulations for imported goods. However, consolidated CADs (type F) used to account for goods released under the Courier Low Value Shipment (CLVS) Program are not to include supporting documentation when the accounting document is presented to the CBSA. Any supporting documentation (e.g. invoices, Orders in Council) are to be held at the importer's and broker's premises to allow an officer in the future to perform an audit of the records and to obtain or verify the information on which the calculation of duties was based. For documentation requirements refer to [D17-1-1 Documentation Requirements for Commercial Shipments](#) and [D17-1-13 Interim Accounting \(Provisional Documentation\)](#)

17. When printed copies of the CADs are presented to the CBSA, the border services officer will review the documentation to ensure compliance with the CBSA's

requirements. They will return any CADs that do not meet the requirements to the importer/owner or broker, and where applicable, withhold release of the goods. In all such cases, the border services officer will inform the importer/owner or broker of the reason(s) for rejection.

18. Pre-arrival payment can be made on account, but not to a specific transaction if the debt does not already exist, as is the case in the CAD to obtain release option. After the release decision has been rendered in The Accelerated Commercial Release Operations Support System (ACROSS), the importer/customs broker is directed to the cashier to make payment. The cashier applies the payment to the transaction, or if the importer or broker has an existing payment/credit on their account, applies it accordingly at the direction of the TCP. This offsets the debt immediately. Once payment has been made, the cashier stamps the accounting package for the importer's/customs broker's records. The importer/customs broker is then able to proceed from customs control.

19. Under the CLVS Program for commercial goods, authorized couriers can consolidate a number of shipments on CAD type F. This consolidation may include a number of Low Value Shipments (LVS), which were released from the CBSA using the commercial importer business number. Goods that are prohibited, controlled, or regulated by an Act of Parliament or a regulation made under such an Act are excluded from this program. Goods valued at greater than the LVS threshold (\$3,300) are also excluded from this program. Consolidation of this CAD may be made by the importer, courier or customs broker using the commercial importer BN. For more information regarding the CLVS Program, refer to [Memorandum D17-4-0, Courier Low Value Shipment Program](#).

20. Under the CLVS Program for casual goods, authorized couriers can consolidate a number of shipments on a CAD type F. This consolidation may include a number of LVS, which were released from the CBSA using the courier/customs broker's non-commercial Importer Program Account BN. For these casual goods the customs broker will have to provide the province of destination for the goods.

21. To date, agreements to collect the PST, and/or provincial tobacco tax, and/or alcohol markup/fee on casual goods imported by courier or through the commercial stream have been passed with the provinces of Quebec, Manitoba, Saskatchewan, Ontario, New Brunswick, Alberta and British Columbia. For more information pertaining to PST refer to [Memorandum D2-3-6 Non-commercial Provincial Tax Collection Programs](#).

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

<b>CAD Type</b>	<b>Copies Required</b>	<b>Remarks</b>
10 for Warehouse	3	1 to the CBSA 1 to warehouse control 1 to warehouse operator
13 for Re-warehouse	3	1 to the CBSA 1 to warehouse control 1 to warehouse operator
20 Ex-warehouse for Consumption	3	1 to the CBSA 1 to warehouse control 1 to warehouse operator
21 Ex-warehouse for Export	3	1 to the CBSA 1 to warehouse control 1 to warehouse operator
21 Ex-warehouse for Ships' Stores, Sales to the Governor General and Diplomats	5	1 to the CBSA 1 to warehouse control 1 to warehouse operator 2 to the vessel
30 Transfer of Goods	3	1 to the CBSA 1 to warehouse control 1 to warehouse operator

23. At non-terminal offices, an importer's/broker's copy of the documentation is required. The CBSA copy will be date-stamped with the date of final accounting and forwarded to the appropriate automated office.

## **Appendix A – CAD Coding Instructions**

The fields of the CAD must be completed according to the below instructions and the coding instructions in this memorandum mostly mirror the electronic submission of the declaration in term of steps which excludes field numbers. Fields are numbered for reference purposes only.

### **1. Importer BN15**

The number that identifies importing and exporting businesses, and is used in the processing of customs accounting documents.

It consists of 15 digits made up of a nine-digit registration number and a six-character alphanumeric account identifier. The nine-digit registration number identifies the business and remains the same regardless of the number or types of accounts. The account identifier includes a two-character program identifier and a four-digit reference number identifying the account in each program. (Format 123456789RM1234)

Complete for all CAD types BSF946 with the Business Number (BN) as well as the account identifier (RM).

For all non-commercial goods being imported through the CLVS Program (F type), enter the authorized courier / CLVS Participant Non-Commercial Importer BN.

## **2. Importer Name, Address and Telephone Number.**

The name, address, and telephone number of the importer that is importing the goods into Canada.

Complete for all BSF946 CAD types.

## **3. Broker/Agent BN15**

The broker or agent's business number that represents the importer that is importing the goods.

Complete for all BSF946 CAD types when the importer uses a broker or agent to represent them. Indicate the broker/agent's Business Number as well as the account identifier (RM). (Format 123456789RM1234)

For information on agents consult [Memorandum D1-6-1, Authority to Act as an Agent](#).

For information on brokers consult with the CBSA Web page Licensed Customs Brokers.

## **4. Broker/Agent name**

Complete for all BSF946 CAD types with the broker/agent's complete name, address and telephone number, if applicable.

## **5. RPP**

The indicator that the importer is registered in the Release Prior to Payment program, if applicable.

Complete for all BSF946 CAD types if the importer is registered for RPP.

## **6. Accepted Date**

The date the transaction is accepted by the CBSA.

Leave blank.

## **7. Original Transaction number**

The unique transaction number referencing the original customs bonded warehouse type 10 goods receipt for this declaration.

Must complete for all type 13, 20, 21 and 30 CAD.

## **8. Previous Trans No (Warehouse)**

The transaction number of the previous goods receipt of a customs bonded warehouse.

Must complete on customs bonded warehouse type 13, 20, 21 and 30 CADs to reference the previous goods receipt.

If shipments from multiple warehouse CADs are being consolidated on an ex-warehouse or transfer the oldest warehouse transaction number should be used.

Show the transaction number from of the CAD to which the new CAD refers.  
See below:



- Type 13 - Show the transaction number of the type 30 that refers to the goods transferred location or ownership
- Types 20 and 21 - Show the transaction number of CAD type 10 on which the goods were warehoused, perfected, or repacked.
- Type 30 - Show the transaction number of CAD type 10 on which the goods were warehoused.

## **9. Warehouse In**

A unique number identifying the destination Customs Bonded Warehouse for the CAD transaction being submitted.

For type 10 CADs the Warehouse In code indicates the warehouse the goods are being stored.

For type 13 CADs the Warehouse In code must match the code indicated in the Warehouse Out field of the corresponding type 30 CAD.

For type 21 CADs the Warehouse In field is left blank.

For type 30 CADs the Warehouse In code must indicate the code for the warehouse the goods will be transferred or the current warehouse code if no change of location.

## **10. Warehouse Out**

A unique number identifying the source Customs Bonded Warehouse for the CAD transaction being submitted.

For type 10 CADs the Warehouse Out field is left blank.

For type 13 CADs the Warehouse Out code must match the code indicated in the Warehouse Out field of the corresponding type 30 CAD.

For type 21 and 30 CADs the Warehouse Out code must match the code indicated in the Warehouse In field of the corresponding type 10 CAD.

## **11. Declaration type**

The declaration type of the transaction you are submitting.

This field is mandatory for all types of CADs. The type codes are listed in the dropdown menu of the declaration type in the CCP.

CAD form types alphabetically as follows:

Type	Description
AB	<p>This type is used to account for goods released on minimum documentation information.</p> <p>A release must be on file in ACROSS with a “Released” status prior to submitting the CAD.</p> <p>This type is also used to account for high value shipment commercial goods delivered via the postal stream as well as Continuous Transmission Commodities (CTC). This type replaces types AD, D, and M.</p> <p>Can be submitted via EDI, API and the CCP.</p>
C	<p>This type is used to obtain release and provide accounting at the same time, including hand-carried goods (i.e. commercial goods that are not transported through a commercial carrier).</p> <p>This type is also used to account for high value shipment commercial goods delivered via the postal stream. Can be submitted via the CCP only.</p>
F	<p>This type is used to account for goods imported into Canada through the CLVS stream.</p> <p>Can be submitted via EDI, API and the CCP</p>
TT	<p>This type is used to account for goods imported by a Customs Self Assessment (CSA) Importer with accounting and clearance benefits.</p> <p>This type replaces types X, P and S.</p> <p>Can be submitted via EDI, API and the CCP.</p> <p>Refer to Memoranda <a href="#">D23-2-1</a>, Customs Self-Assessment Program for Carriers and <a href="#">D23-3-1</a>, Customs Self-Assessment Program for Importers.</p>

V	<p>This type is used by an importer/owner to voluntarily declare goods that entered Canada <b>without</b> official customs release.</p> <p>Note: If part of the shipment was released, the goods that were released must be accounted for using the applicable CAD type while the goods not released must be accounted for using the V type.</p> <p>Can be submitted via the CCP only.</p>
10	<p>This type is used to account for goods entered into a CBSA customs bonded warehouse.</p> <p>Can be submitted via EDI, API and the CCP</p>
13	<p>A type 13 CAD will be submitted to transfer the goods into the new warehouse or to complete the change of ownership.</p> <p>The combination of CAD type 13 and subtype 13-2 will be required to indicate the transfer into to a different CBW within the same importer entity.</p> <p>The combination of CAD type 13 and subtype 13-1 will be required to indicate the transfer for a change of ownership receipt.</p> <p>Can be submitted via EDI, API and the CCP</p>
20	<p>This type is used to account for duty and taxes on goods taken out of the warehouse for use in Canada that were warehoused on CAD types 10 and 13</p> <p>Can be submitted via EDI, API and the CCP</p>
21	<p>This type is used when goods that were warehoused on CAD types 10 and 13 are taken out of the warehouse, exported, damaged goods, shortages, for use as ships' stores, or sales to the Governor General and diplomats. Damaged goods should be documented on <a href="#">Form K11, Certificate of Damages Goods</a>.</p> <p>Can be submitted via EDI, API and the CCP</p>
30	<p>This type is used for the transfer of ownership or title. It is also used to transfer goods out from one bonded warehouse in order to transfer of goods to another using a type 13. Refer to <a href="#">Memorandum D7-4-4, Customs Bonded Warehouses</a>, for information on the transfer of goods between warehouses, and <a href="#">Memorandum D4-3-5, Duty Free Shop – Inventory Control and Sales Requirements</a> for information concerning goods that are transferred between a CBSA customs warehouse and duty-free shop.</p>

	Can be submitted via EDI, API and the CCP
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**Note:** Types 22, AD, D, H, M, P, S and X are no longer in use. The H type will be covered through the correction/adjustment process.

## 12. CBSA Office Region

The CBSA office region in which the office where the goods were released belongs.

This field only appears on the CCP in order to simplify the selection in the CBSA office field drop down menu.

Region	Code
Atlantic	1
Northern Ontario	2
Southern Ontario including The Greater Toronto Area (GTA)	3
Pacific	4
Quebec	5
Prairie	6

## 13. CBSA Office Number

The 4-digit CBSA office code of the office where the goods were released.

This field is mandatory for all CAD types.

For CTCs indicate the nearest CBSA office.

For TT/CSA indicate the importer's designated CBSA port number.

For types 13, 20, 21, or 30 enter the customs office code declared on the original Type 10 CAD.

The office code numbers for land, air and marine border crossings can be found in a drop down menu in the CCP or in the CBSA website following link:

<https://www.cbsa-asfc.gc.ca/do-rb/provinces/ab-eng.html>

For postal shipments, indicate the CBSA office code number where the goods are being accounted for.

#### 14. Customs Bonded Warehouse Subtype

The valid sub-type code in relation to Customs Bonded Warehouse specific CAD transaction types (10, 13, 20, 21 and 30).

This field is mandatory for all bonded warehouse CAD types.

Type	Type Description	Subtype Code	Subtype Description
10	Warehouse In	10 -1	In-Warehouse, Receipt of goods entering a Customs Bonded Warehouse (CBW)
10	Warehouse In	10 -2	In-Warehouse, Receipt of goods entering CBW - Inventory Shortage
13	Re-Warehouse	13 -1	Re-Warehouse, Transfer of goods - Change of ownership
13	Re-Warehouse	13 -2	Re-Warehouse, Transfer of goods - Different location
20	Ex-Warehouse for Consumption	20 -1	Ex-Warehouse, Removal of goods from CBW for domestic consumption – Pay duties and taxes
21	Ex-Warehouse for Export	21 -1	Ex-Warehouse, Removal of goods from CBW for exportation
21	Ex-Warehouse for Export	21 -2	Ex-Warehouse, Removal of goods from CBW for Duty Free Shop
21	Ex-Warehouse for Export	21 -3	Ex-Warehouse, Removal of goods from CBW for the Duties Relief Program
21	Ex-Warehouse for Export	21 -4	Ex-Warehouse, Removal of goods from CBW for diplomats
21	Ex-Warehouse for Export	21 -5	Ex-Warehouse, Removal of goods from CBW for Ships' Stores
21	Ex-Warehouse for Destruction	21 – 6	Ex-Warehouse, Removal of goods from CBW for destruction

30	Transfer of Goods	30 -1	Transfer of goods - Change of ownership
30	Transfer of Goods	30 -2	Transfer of goods - Different location

## 15. Transaction Number

A unique transaction number 14 digits in length which identifies the declaration; the first five digits of which can be is comprised of a CBSA issued client identification number.

Must complete on all CAD types when release prior to payment security is being used with an originator assigned unique number required to obtain release and account for goods.

The transaction number used to obtain the release of goods must be the same transaction number used to account for goods.

Show the transaction number on all copies of the CAD BSF946 and on the first page of the supporting documents. If the supporting document is multi-paged, the total number of attachments must also be shown on the first page. This eliminates the need to include the transaction number on each page of the supporting document.

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

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

For importers who are submitting C type or V type declarations and do not have their own transaction numbers, the system will generate one for them.

## 16. Mode of Transport

The mode of transport used when the goods were reported to the CBSA at the first port of arrival in Canada.

Complete for all types valued at greater than CAN\$3,300 exported from the United States except for type V, 13, 20, 21 and 30 CADs

Indicate "2" for F type CADs.

Valid codes are as follows:

<b>Mode</b>	<b>Code</b>
Air	1
Highway	2
Postal	5
Rail	6
Pipeline	7
Commercial Hand Carried Goods	8
Marine	9
Electric Grid	10

Note: Pipeline and Electric Grid options are not applicable for C type CADs

## **17. Release Date**

The date of release into Canada of the goods declared for the transaction being submitted.

For F type CADs, indicate the last day of the month that the goods were released.

For TT type CADs, shipment-by-shipment CAD submissions, the CBSA Release Date field may be populated with the actual CBSA release date, the date the goods are physically received by the importer, owner or direct ship consignee, or with a calculated estimate (pre-approved by the CBSA).

For V type CADs, indicate the submission date.

For types 10 and 13, enter the date the goods entered the Customs Bonded Warehouse (CBW).

For types 30, 20 and 21, enter the date the goods were removed from the

warehouse (e.g., for destruction, entered the economy or exported).

For pre-CARM declarations, leave blank if the release date is not populated on the related B3-3.

## 18. Port of Unlading Region

The CBSA office region in which the Port of Unlading belongs.

This field only appears on the CCP in order to simplify the selection in the Port of Unlading field drop down menu.

Region	Code
Atlantic	1
Northern Ontario	2
Southern Ontario (including the Greater Toronto Area)	3
Pacific	4
Quebec	5
Prairie	6

## 19. Port of Unlading

The CBSA office closest to the port where the goods were unloaded from the vessel or aircraft. The office code numbers can be found in a drop down menu in the CCP or in following CBSA website link : <https://www.cbsa-asfc.gc.ca/dor-provinces/ab-eng.html>

Complete for all shipments valued at greater than CAN\$3,300 exported from the United States by air or marine mode.

Leave blank for types F, V, 13, 20, 21, 30, and CTC CADs.

## 20. Carrier Code



The four-character carrier code of the carrier on which the goods were laden at the time of their importation into Canada. Where there are only three digits, as in an air carrier, show the three-character code plus a hyphen.

Complete for shipment valued at greater than CAN\$3,300 exported from the United States by air or marine.

The carrier code is assigned by the CBSA to identify a carrier. Only one carrier code is issued to each legal entity per mode of transport.

Leave blank on document types F, 13, 20, 21, 30, V and CTC.

## **21. Cargo Control Number**

The carrier code combined with a unique shipment number.

Complete on CAD types C, TT and AB.

CSA importers may transmit the actual cargo control number or default code "2CSA1."

Leave blank for types F, 13, 20, 21, 30, V and CTC.

Leave this field blank if mode of transport was Pipeline, Electric Grid or Marine.

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

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

Multiple cargo control numbers can be added.

For more information concerning cargo control documents, refer to [Memorandum D3-1-1, Policy Respecting the Importation and Transportation of Goods](#).

## **22. Gross Weight in Kilograms**

The weight (mass) of goods, to the nearest whole kilogram, including packaging but excluding the carrier's equipment for the entire declaration.

Complete for all shipments valued at greater than CAN\$3,300 exported from the United States by air or marine mode.

Leave blank for 20, 21, 30 and CTC type CADs.

Indicate 1 for F type CADs.

### **23. Freight Charges**

The total freight charges, to the nearest Canadian dollar, to transport the imported goods from the place of direct shipment in the United States to the consignee in Canada.

A table may be used to assess freight charges. In cases where no freight was paid, such as when the owner uses his or her own transportation to pick up the goods, an estimated typical case should be shown.

Must complete on shipments valued at greater than CAN\$3,300 exported from the United States.

Leave blank for type V, 13, 20, 21 and 30 CADs.

For F type CADs indicate 1.

### **24. Invoice Number**

The unique invoice number related to the imported goods, if applicable. Must have either the Invoice number field or the Purchase order number field completed.

For CTC commodities, indicate 'CTC999'.

For F type CADs, indicate 'CLVS99'.

For type TT consolidated shipments, indicate 'CSA999'.

## **25. Invoice value**

The total value of goods on the commercial invoice in the currency of the invoice.

The CBSA system calculates this amount using the total of all the value for currency conversion field/s provided by TCP for a specific invoice.

## **26. Invoice Currency Code**

The currency code indicated on the invoice.

The CBSA system uses the code provided by TCP on the currency code field/s for a specific invoice.

The International Organization for Standardization (ISO) codes will be used (e.g., United States Dollar = USD). Refer to the list of currency codes in a drop down menu of currency code field on the CCP or in Appendix E of this memorandum.

## **27. Purchase order number**

The unique purchase order number related to the imported goods, if applicable.

Must have either the invoice number field or the purchase order number field completed.

## **28. US Port of Exit**

The U.S. CBP port at which or nearest to which, the land surface carrier transporting the merchandise crosses the border of the United States into Canada, or in the case of exportation by vessel or air, the US CBP port where the merchandise is loaded on the vessel or aircraft which is to carry the merchandise to Canada.

Complete for CAD types AB, C and 10 when shipments are valued at greater than CAN\$3,300 and exported from the United States.

Leave blank for CAD types 13, 20, 21, 30, V and CTC.

Indicate “1001” for F type CADs.

Show the four-digit port of exit code which can be found in the drop down menu in the CCP or in Appendix D of this D-memo.

## **29. Purchaser – Name, address and Telephone number**

The last known entity to whom the goods are sold, leased or otherwise transacted.

Complete if the Purchaser (to whom the goods have been sold to) is different than the Importer.

Leave blank on CAD type F, consolidated CAD type TT and CTC Shipments.

## **30. Vendor Name, address and Telephone Number**

The name, address and telephone number of the vendor or the consignor of the goods as it appears on the supporting invoice(s).  
Do not abbreviate the name. Use the same name format consistently on all CAD forms.

Must complete for all CAD types.

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

For F type CADs, indicate 'CLVS Vendors' as the name, “CLVS street” as the address, “Washington” as the city, “DC” as the state, “US” as the country and “12345” as the postal/zip code.

For consolidated CTC commodities, indicate 'CTC Vendors' as the name, “CTC street” as the address, “Washington” as the city, “DC” as the state, “US” as the country and “12345” as the postal/zip code.

For TT consolidated shipments, indicate 'CSA Vendors' as the name, "CSA street" as the address, "Washington" as the city, "DC" as the state, "US" as the country and "12345" as the postal/zip code.

### **31. Direct Shipment Date**

The Direct Shipment Date is the date the goods are loaded onto the carrier with a specific location in Canada identified on transportation documents as their destination.

Must complete for most types of CADs. Date must be on or before release date and must be formatted as YYYYMMDD in the time zone of CBSA headquarters (EST/EDT).

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

For V type CADs the Direct Shipment Date equals the date of presentation to the CBSA (the date CBSA receives the CAD).

Leave blank for type 13, 20, 21, 30, F and CTC CADs.

If consolidated TT type enter the earliest shipment date.

### **32. Commodity line number (C. Ln N.)**

The sequential value for the commodity line each time a tariff classification number is assigned. On each occurrence of a classification number, a unique line number is assigned regardless of the number of rates or detail commodity lines required to display it.

The system automatically assign the commodity line number for CAD submitted electronically.

Commodity Line Numbers may not be skipped or duplicated within the CAD, regardless of the number of sub-headers.

### **33. Previous Line no (warehouse)**

The Commodity Line Number from the warehouse type CAD to which the new CAD refers.

Must complete on all bonded warehouse type CADs except type 10. Leave blank for all other types.

### **34. Classification Number**

The correct classification number as indicated in the [Customs Tariff](#) for each commodity included in the shipment covered by the CAD.

Must complete for all types of CADs.

The first six digits represent the heading and subheading taken from the International Harmonized System, the seventh and eighth digits are the tariff items and the remaining two digits represent the statistical suffix.

A decimal point must be placed after the fourth, sixth, and eighth digits (e.g., 1234.56.78.90); the system will automatically place decimals for CAD submitted electronically.

For type F CADs use the dummy classification number "0000.99.99.00" to consolidate multiple shipments in one line.

### **35. Classification Description**

The system automatically provides the description at the heading level as indicated in the [Customs Tariff](#) for each commodity included in the shipment covered by the CAD.

### **36. Narrative Description**

A brief description of the goods being imported (maximum of 132 characters).

For type F CADs indicate "LVS".

For Type 10 CADs claiming drawbacks under subsection 89(3) of the Customs Tariff, indicate “Goods Deemed Exported”.

For type 21 CADs claiming damaged goods indicate the amount of goods damaged allowed as per the K11, Certificate of Damaged Goods.

For type 21 Ships’ Stores, if the goods must be forwarded to another CBSA office prior to loading on the vessel indicate the office name and office number.

### **37. Quantity**

The quantity of the goods, in the unit of measure required by the Customs Tariff.

Indicate 1 when the Customs Tariff does not provide an unit of measure for the classification.

If a quantity is required for excise tax in a unit of measure different from that specified in the Customs Tariff, the quantity required for excise tax should be indicated.

For F type CADs indicate the amount of consolidated shipments.

For TT type Pre-CARM CADs that have negative amounts indicate “-(negative sign) before the amount to indicate negative amount.

### **38. Unit of Measure**

The unit of measure of each commodity as specified in the Customs Tariff.

Leave blank if no unit of measure is applicable to any Customs duties or to any excise tax rates or defined in the Customs Tariff.

For F type CADs leave blank.

As a result of Customs Tariff requirements, only metric alphabetic codes can be used. Consequently, imperial measures indicated on an invoice must be converted to metric prior to completion of the CAD. See [Appendix C - Metric Conversion](#), for metric conversions and codes.

If a unit of measure is required for excise tax and is different from that specified in the Customs Tariff, the unit of measure required for excise tax should be indicated.

For a list of the unit of measures refer the drop down menu on the CCP or in Appendix B of this memorandum.

### **39. Value for Currency Conversion**

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

Complete on each commodity for all types of CADs.

For F type CADs insert the amount in Canadian dollars the conversion is made off entry (manually).

For assistance in determining the amount to be shown in this field, consult the [Memoranda D13 series](#).

### **40. Currency**

The code of the currency specified on the invoice.

Complete for each commodity for all CAD types.

For F type CADs indicate "CAD".

The ISO codes will be used (e.g., United States Dollar = USD). Refer to the list of currency codes in a drop down menu on the CCP or in Appendix E.

### **41. Exchange rate**

This field will display the exchange rate for the Currency Code input in the currency code field, as of the Date of Direct Shipment.

Importers should consult the Bank of Canada for the correct rate of exchange when completing the CAD BSF946 manually.



For F type CADs with multiple direct shipment dates, commodity lines may be consolidated by converting values to Canadian dollars off entry (manually), using the exchange rate applicable on each date of individual dates of direct shipment. Calculations are to be made available to the CBSA upon request.

#### **42. Country of Origin**

The country code which identifies a location (i.e. country code) of growth, manufacture or production of goods.

Complete for all types of CADs.

Show the two-digit alphabetic country code for the country of export. Refer to the drop down menu on the CCP or in Appendix E of this memorandum for the appropriate codes.

For F types Indicate "US" for goods entitled to tariff treatments "2" (Most-Favoured-Nation Tariff); "10" (United States Tariff); and "13" (Canada-Israel Agreement Tariff). For all other tariff treatments, indicate the country of origin. Show the two-digit alphabetic code for other countries.

For information on rules of origin consult [D-Memoranda series D11](#).

#### **43. U.S. State code**

The States code when the country of origin is the United States.

Refer to the list of country/state codes in a drop down menu on the CCP or in Appendix G of this memorandum.

#### **44. Place of Export**

The country code which identifies a location from where the goods were shipped directly to the receiving location (i.e. country code or state code).

Complete for all types of CADs.

Show the two-digit alphabetic country code for the country of export. Refer to a drop down menu on the CCP or in Appendix E of this memorandum for the appropriate codes.

For F types enter country code 'US' for goods entitled to Tariff Treatments '02' (Most-Favoured-Nation Tariff), '10' (United States Tariff) and '13' (Canada-Israel Agreement Tariff). For all other countries indicate the country of export.

#### **45. Place of Export Code state**

The States name/code when the Place of Export is the United States.

Refer to the drop down menu on the CCP or in Appendix G of this memorandum for the appropriate codes.

For F types, enter state code 'NY' for goods entitled to Tariff Treatments '02' (Most-Favoured-Nation Tariff), '010' (United States Tariff);and '013' (Canada-Israel Agreement Tariff).

#### **46. Tariff Treatment Code**

The code representing a particular tariff treatment that is allowed for the country of origin and a specified place of export .

Must complete on each commodity for all CAD types.

The use of Code 010 for the United States Tariff treatment, code 011 for the Mexico Tariff treatment, code 014 for Chile Tariff treatment, code 021 for Costa Rica treatment is permissible only when the importer/owner or broker is making a declaration that the imported goods originate and that the importer/owner or broker is in possession of a valid CUSMA, CCFTA, or CCRFTA Certificate of Origin, as the case may be, which covers the goods being imported. Deliberate use of these codes when the goods are not entitled to such tariff treatments may result in enforcement action.

Refer to the [Customs Tariff](#) for information on the applicability of these tariff treatments; and the drop down menu on the CCP, appendix H of this memorandum or the memorandum [D11-4-2](#) for the list the tariff treatment codes.

## 47. Tariff Code

The first four digits of tariff code that is eligible within the specification indicated in Chapter 99 (special classification provisions) of the [Customs Tariff](#) (e.g., 9923).

Complete if applicable.

For bonded warehouse type CADs, if the tariff item (classification number) has a rate of "0", this field must be left blank.

For F type CADs leave blank.

Refer to the [Customs Tariff](#) for information on the applicability of these special classification provisions.

## 48. Value for Duty Code

The code indicates the basis on which the value for duty was determined.

The code consists of two digits:

- the first digit shows the relationship between the vendor and the purchaser
- the second digit shows the valuation method used

**First digit** (relationship between the vendor and the purchaser)

1. The vendor and the purchaser are not related as defined in subsection 45(3) of the [act](#)
2. The vendor and the purchaser are related as defined in subsection 45(3) of the [act](#)

**Second digit** (valuation method used)

3. Price paid or payable without adjustments (section 48 of the [act](#))
4. Price paid or payable with adjustments (section 48 of the [act](#))
5. Transaction value of identical goods (section 49 of the [act](#))
6. Transaction value of similar goods (section 50 of the [act](#))
7. Deductive value (section 51 of the [act](#))
8. Computed value (section 52 of the [act](#))
9. Residual basis of appraisal method (section 53 of the [act](#))

Complete for each commodity for all types of CADs.

For F types indicate "013"

The value for duty codes are listed on the drop down menu on the CCP or in The [Customs valuation handbook \(cbsa-asfc.gc.ca\)](http://cbsa-asfc.gc.ca)

#### **49. Value for Duty**

The amount in Canadian dollars used for the calculation of the duties and taxes.

It is obtained by multiplying the value for currency conversion by the exchange rate. The system provides this calculation for CADs submitted electronically. Calculations must be made to the cent.

#### **50. Ruling number**

The unique number identifying a ruling related to the commodity line.

#### **51. Appeals case number**

The unique number identifying an appeal related to the commodity line.

#### **52. Compliance case number**

The unique number identifying a compliance case related to the commodity line.

#### **53. Special Authority Duties Relief Licence**

The Duties Relief Program licence number that identifies an authorized importer for the relief of duties at the time of importation, on goods that will eventually be exported either in the same condition or after being consumed, expended or used in the processing of other goods.

For F type CADs, a sub-consolidation should be made for goods related to the same duties relief licence.

If the duties relief licence applies to multiple commodities, it must be entered on each and every commodity line it applies to.

Show the number in the formats indicated below:

Duty Deferral, e.g., 87-016W0001.

Excise Duty Deferral Licences e.g., 56-ewl-01234 and 49-TL-12345

For more information on duty relief please refer to [Memorandum D7-4-1, Duties Relief Program](#).

#### **54. Special Authority OIC**

The Order-in-Council (OIC) that may provide for the partial or full relief or remission of duties and/or taxes.

An OIC is a legal instrument made by the Governor in Council pursuant to a statutory authority or, less frequently, the royal prerogative. All OICs are made on the recommendation of the responsible Minister of the Crown and take legal effect only when signed by the Governor General.

Orders in Council submitted to the Governor in Council by the Treasury Board (e.g., Order in Council P.C. 1973-1/82), must be entered as 73-1-82.

Orders in Council submitted to the Governor in Council by the department concerned (e.g., Order in Council P.C. 1985-277) must be entered as 85-277. In any case where an OIC number is amended, the original number must be quoted in this field. That is, the number of the amending Order is to be ignored. If the OIC applies to multiple commodities, it must be entered on each and every commodity line it applies to.

If there are conditions to the OIC, the importer must be prepared to provide proof of compliance by providing supporting documentation.

For F type CADs, a sub-consolidation should be made for goods related to the same OIC.

For more information on duty relief please refer to [Memorandum D8-4-1, Information Pertaining to Remission Orders](#).

## 55. Special authority permit

The special authority permit that allows the importer to import Tariff Rate Quota (TRQ) goods that have reached the quota, to continue using the within access classification instead of the over access classification as well as the Kimberly permit required to import diamonds. For information on Tariff Rate Quotas consult [Memorandum D10-18-1 Tariff Rate Quotas](#).

The General Import Permit (GIP) allows for the importation of certain eligible goods included on the Import Control List (ICL), subject to the terms and conditions described in the permit, without having to obtain a specific import permit. The applicable GIP constitutes the permit authorizing the importation of goods. GIPs apply to all residents of Canada. For more information on goods that can be imported under the authority of GIPs consult [D19-10-2, Administration of the Export and Import Permits Act \(Importations\)](#)

If the permit applies to multiple commodities, it must be entered on each and every commodity line it applies to.

For F type CADs, a sub-consolidation should be made for goods related to the same permit.

## 56. Time limit type

The code to indicate the CBW time limit the goods can be stored.

Code	Description
1	Spare parts for aircraft or vessels, oceanic cable, oil-drilling supplies and related parts and equipment, not intended for domestic consumption 15 years
2	Beer and wine 5 years
3	Goods placed in a bonded warehouse for marking in accordance with the Marking of Imported Goods Regulations or for display at conventions, exhibitions or trade shows 90 days
4	Any other goods 4 years

Must complete for types 10, 13, and 30.

Leave blank on types F and 21.

### **57. Extension Date**

The date on which commodities time in a customs bonded warehouse (CBW) has been extended.

Complete the time limit extension date, if applicable.

### **58. Time limit from**

The date from which the commodity enters Canada as temporary import or a Customs Bonded Warehouse.

Must complete for types 10, 13, and 30. For type 13 the date must be the same as the type 30.

Complete on type AB, TT, 20 for any commodity when a time control related to an OIC/DRL is applicable to declare the estimated dates the goods will enter the economy (e.g. goods imported on 1/60 or 1/120 basis).

### **59. Time limit to**

The date the time limit comes to an end for the commodity; and the commodity will exit Canada or a Customs Bonded Warehouse.

Must complete for types 10, 13, and 30.

Complete on type AB, TT, 20 for any commodity when a time control related to an OIC/DRL is applicable to declare the estimated dates the goods will exit Canada (e.g. goods imported on 1/60 or 1/120 basis).

### **60. Destination province**

The province or territory code where the goods are destined to be delivered in Canada for non-commercial goods.

Province/Territory Name	Code
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Nova Scotia	NS
Northwest Territories	NT
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon Territory	YT

## 61. Customs Duty

The amount of customs duty which is payable (not including provisional, anti-dumping, excise or countervailing duty) in Canadian dollars and cents separated by a decimal point. For example, \$105 is shown as 105.00 and \$123.84 as 123.84.

Applicable on all types of CADs except 10, 13, 21 and 30 on each commodity line if customs duty applies.

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

The CBSA system provides this calculation for CADs submitted electronically.

Note: Special calculations may apply if a remission order applies (e.g. for 1/60th and 1/120th special authorities are used and the calculation formula of the payable amount can be found in the [Value of Imported Goods \(GST/HST\) Regulations \(justice.gc.ca\)](http://www.justice.gc.ca/eng/imm/imm-dov/imm-dov-imp/imp-val.html).



## **62. Excise Tax Code**

The code that indicates what excise tax rate or exemption code is applicable to the commodity.

The excise tax codes are listed on the drop down menu on the CCP or in memorandum D18-x-x.

Commodities with no excise tax, different excise tax rates or exemption codes must be declared on separate commodity lines.

For F type CADs without special authorities, permits or licences, use excise tax code 44.0 and calculated off entry (manually). For those that have a special authority/permit/licence, use the appropriate excise tax code.

## **63. Excise tax**

The amount of excise tax which is payable in dollars and cents separated by a decimal point. For example, \$105 is shown as 105.00 and \$123.84 as 123.84. Calculated using the applicable rate or excise tax code.

Applicable for all types of CADs except 10, 13, 21 and 30 on each commodity line if an excise tax applies.

The system provides this calculation for CADs submitted electronically.

For F type CADs enter the total excise tax applicable.

Excise tax is imposed on petroleum products, fuel inefficient vehicles and air conditioners under the [Excise Tax Act](#) and [Select Luxury Items Tax](#) For information on the excise tax rates consult the Canada Revenue Agency's current rates of excise taxes web page.

## **64. Excise Duty Code**

The code that indicates what excise duty rate or exemption code is applicable to the commodity.

The excise duty codes are listed on the drop down menu on the CCP or in memorandum D18-x-x.

## **65. Excise Duty**

The amount of excise duty payable calculated using the applicable rate or excise duty code.

Applicable for all CAD types except 10, 13, 21 and 30 on each commodity line if an excise duty applies. The amount will appear on these type of CADs however they will not post to the client's account.

The system provides this calculation for CADs submitted electronically

For F type CADs enter the total excise duty applicable.

Under the Excise Act, 2001, excise duty is imposed on some spirits, wine, tobacco products, cannabis products and vaping products. Under the Excise Act, excise duty is imposed on some beer.

For a list of excise duty rates consult the [Excise duty Rates CRA Web page](#).

For information on Alcohol and Tobacco excise duties consult D18-3-1 Reporting and Accounting of Excise Duties on Imported Tobacco, Tobacco Products, Wine and Spirits, and Release of Those Goods.

## **66. Surtax subject**

The indicator that the goods are subject to a duty imposed by an OIC under sections 53(2), 55(1), 60, 63(1), 68(1), 77.1(2), 77.6(2) or 78(1) of the [Customs Tariff](#).

For information on surtax consult [Memorandum D16-1-1 Information pertaining to the application, collection and adjustment of a surtax](#).

## **67. Surtax Code**

The code to be used for the goods subject to duty imposed by an OIC under the Customs Tariff.

For F type CADs enter code 51 if surtax is applicable.

For information on surtax and their codes consult [Memorandum D16-1-1 Information pertaining to the application, collection and adjustment of a surtax](#) or the CBSA Custom Notice specific to the measure.

## **68. Surtax**

The amount of duty imposed by Order in Council under sections 53(2), 55(1), 60, 63(1), 68(1), 77.1(2), 77.6(2) or 78(1) of the [Customs Tariff](#). The Order in Council (surtax order) sets out the amount of the surtax, the goods to which it applies, and, sometimes, its duration. A surtax can be levied in addition to customs duties imposed under the [Customs Tariff](#).

Complete, if applicable, with the amount of surtax to be paid.

For information on surtax consult [Memorandum D16-1-1 Information pertaining to the application, collection and adjustment of a surtax](#).

## **69. SIMA subject**

The indicator that these goods are subject to anti-dumping or countervailing measures pursuant to the Special Import Measures Act (SIMA).

Enter subject, non-subject or undertaking for all applicable goods.

This field must be completed for all commodity lines if the good is subject to a Measure in Force, or the classification number and country of origin/place of export match a Measure in Force.

A list of goods currently subject to anti-dumping or countervailing measures can be found on the [Measures in force web page](#).

## **70. SIMA Code**

The code that identifies the type of Special Import Measures Act (SIMA) applicable to the goods being imported as well as the mode of payment.

This field is only required as an input for pre-CARM and F type scenarios. See the Guide for self-assessing SIMA duties for current SIMA codes:

<https://www.cbsa-asfc.gc.ca/sima-lmsi/self-auto-eng.html>

### **71. SIMA quantity**

Quantity of goods to be declared in the unit of measure dimension as described in the measures in force. Must be completed if the unit of measure is in a different dimension than the classification number.

### **72. SIMA UOM**

The unit of measure in the dimension of the Measure in Force. Must be declared if SIMA quantity is declared.

### **73. SIMA Measures in Force**

A coded value to identify the Measure in Force associated with the goods. Must be declared if SIMA Subject code is S-Subject or U-Undertaking.

A list of goods currently subject to anti-dumping or countervailing measures can be found on the [Measures in force web page](#).

### **74. SIMA date of sale**

Date of sale on which terms of sale are finalized for subject goods. May be declared if applicable. If not entered, CARM will use date of direct shipment.

### **75. SIMA exporter ID**

Foreign exporter 15 character Business Number. This number identifies foreign exporters that currently have been issued Normal Values by the CBSA or have participated in a SIMA proceeding, and may be declared if applicable. If a valid SIMA exporter ID is declared, the system will use the Exporter ID to trigger the

SIMA calculations based off of the specific exporter's rates instead of the country SIMA rates if applicable.

#### **76. Model ID**

Model ID code that identifies the model associated with a specific Normal Value issued by the CBSA. May be declared if applicable.

#### **77. SIMA Incoterms**

Terms of Shipment. Must be declared if SIMA is Subject or Undertaking.

#### **78. Security**

A value to indicate that there is a Security bond in hand that could theoretically be used to cover the SIMA charges. If not transmitted, the system will default the goods are not covered by a Security Bond.

#### **79. SIMA export value deduction**

Total cost, charges and expenses related to the exportation of the subject goods that are included in the Item Invoice Price.

#### **80. SIMA export deduction currency**

The Currency Code of the claimed Export Price Deduction.

#### **81. SIMA invoice price**

Total price on invoice of subject goods being imported for this item/model.

#### **82. SIMA invoice price Currency**

The currency code in which the Item Invoice Price is being declared.

### **83. Self-Declare SIMA Duties**

If SIMA is Subject this indicator must be transmitted in order to self-declare SIMA amounts instead of system calculation. The CARM system will calculate the SIMA Amount owing and only accept the declared amount if greater than the calculated amount.

### **84. Self-Declared Anti-dumping Duty Net Amount**

The Self-declared anti-dumping duty amount in Canadian dollars. Must declare Self-Declare SIMA Duties to transmit amount.

### **85. Self-Declared Countervailing Duty Net Amount**

The Self-declared countervailing duty amount in Canadian dollars. Must declare Self-Declare SIMA Duties to transmit amount.

### **86. Anti-Dumping**

The amount to be paid, if any anti-dumping measures pursuant to the Special Import Measures Act (SIMA) applies to the goods.

For information on which goods are subject to anti-dumping consult the CBSA [Measures in force web site](#).

For information on SIMA consult the [D Memoranda series D14](#)

### **87. Countervailing**

The countervailing duties to be paid pursuant to the Special Import Measures Act (SIMA) if applicable to the goods..

For information on which goods are subject to countervailing duties consult the CBSA [Measures in force web site](#).

For information on SIMA consult the [D Memoranda series D14](#)

## **88. Safeguard subject**

The indicator declaring if these goods are subject to a type of surtax that restricts imports of a product temporarily if a domestic industry is seriously injured or threatened with serious injury caused by a surge in imports.

## **89. Safeguard Code**

Complete, if applicable, with the safeguard code that relates to the goods being imported.

The Safeguard details, including any applicable codes, are available on the CBSA Customs Notices specific to the measure. Additional information may be found here <https://www.cbsa-asfc.gc.ca/sima-lmsi/scsi-msia-eng.html>.

## **90. Safeguard**

The amount of safeguard to be paid under the Special Import Measures Act (SIMA).

Safeguard is a type of surtax that restricts imports of a product temporarily if a domestic industry is seriously injured or threatened with serious injury caused by a surge in imports.

For information on SIMA consult the D Memoranda series D14

## **91. Value for Tax**

The amount used to calculate the GST.

Complete in Canadian dollars for each commodity for all types of CADs if GST is payable.

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

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

The system provides this calculation for CADs submitted electronically

## **92. GST Code**

The code used to determine applicable GST status. A list is provided in the drop down menu on the CCP or in memorandum D18-x-x.

For F type CADs without special authorities, permits or licences, use GST code 39.0. For those that have a special authority/permit/licence, use the appropriate GST code or consolidate under GST code.

## **93. GST**

The amount of GST in dollars and cents separated by a decimal point. Complete on each commodity line for all CAD types if GST applicable.

The system provides this calculation for CADs submitted electronically.

For F type CADs indicate the amount of GST payable.

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

Note: Special calculations may apply if a remission order is applicable (e.g. for 1/60th and 1/120th special authorities are used and the calculation formula of the payable amount can be found in the [Value of Imported Goods \(GST/HST\) Regulations \(justice.gc.ca\)](http://www.justice.gc.ca).

## **94. PST / HST / QST**

The total amount of Provincial Sales Tax (PST) / Harmonized Sales Tax (HST) or Quebec sales tax (QST) applicable.

HST applies to all non-commercial goods imported through the commercial stream when the destination province is subject to HST.



If HST is applicable, a GST exception code is required in the GST code field.

PST applies to all non-commercial goods imported through the commercial stream when the destination province is subject to PST.

QST applies to all non-commercial goods imported through the commercial stream when the destination province is Quebec.

For more information see [Memorandum D2-3-6 Non-commercial Provincial Tax Collection Programs](#).

### **95. Provincial alcohol tax**

The total amount of Provincial Alcohol Tax, if applicable.

Provincial Alcohol Tax applies to all non-commercial importation of alcohol entering Canada through provinces that have reached a collective agreement with the CBSA regardless of the destination for consumption.

For information on the Provincial Alcohol Tax consult [Memorandum D2-3-6 Non-Commercial Provincial tax Collection Programs](#).

### **96. Alcohol percent (%)**

Percentage of alcohol contained in the goods.

To be complete for all types of CADs for good that contain alcohol

### **97. Provincial tobacco tax**

The amount of Provincial Tobacco Tax applicable.

Provincial Tobacco Tax applies to all non-commercial importation of goods containing tobacco that the destination province has an agreement to collect the tobacco tax (New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia)

For information on the Provincial Tobacco Tax consult [Memorandum D2-3-6 Non-Commercial Provincial tax Collection Programs](#).

### **98. Provincial cannabis excise duty**

The amount of Provincial Cannabis Excise Duty for cannabis goods.

Information on cannabis excise duty rates in provinces and territories may be found on the [Department of Finance website](#).

Information on cannabis products excise duty rates may be found on the [Canada Revenue Agency website](#).

### **99. Total Value for Duty**

The total value for duty for all the commodity lines of the declaration.

The system provides this calculation for CADs submitted electronically

### **100. Total PST/HST**

The total amount of PST/HST/QST payable on all commodity lines of the declaration.

### **101. Total PST Cannabis Amount**

The total amount of provincial cannabis duties payable on all commodity lines of the declaration.

### **102. Total Provincial Alcohol Tax Amount**

The total amount of provincial alcohol tax payable on all commodity lines of the declaration.

**103. Total Provincial Tobacco Amount**

The total amount of provincial tobacco tax payable on all commodity lines of the declaration.

**104. Declaration Total Relieved**

The total amount of duties and taxes deducted for all commodity lines due to special authority or exemption.

**105. Total Amount**

The total amount of duties and taxes and applicable SIMA amounts payable for all commodity lines of the declaration without remissions/relief. Does not include the PST/QST/HST, Alcohol tax, Tobacco tax or Cannabis tax.

**106. Total Customs Duties**

The total customs duties amount calculated for all commodity lines of the declaration.

**107. Total Excise Duties**

The total excise duties amount calculated for all commodity lines of the declaration.

**108. Total Excise Taxes**

The total excise taxes amount calculated for all commodity lines of the declaration.

**109. Total GST**

The total GST amount calculated for all commodity lines of the declaration.

**110. Total Anti-Dumping**

The anti-dumping duties amount calculated for all commodity lines of the declaration.

**111. Total Countervailing**

The total countervailing duties amount calculated for all commodity lines of the declaration.

**112. Total Surtaxes**

The total surtax duties amount calculated for all commodity lines of the declaration.

**113. Total Safeguards**

The total safeguard duties amount calculated for all commodity lines of the declaration.

**114. Total Interest**

The total amount of interest payable on all commodity lines of the declaration.

**115. Total Duties & Taxes with Interest**

The total duties, taxes and interest payable on all commodity lines of the declaration.

## **116. Total Duties & Taxes**

Total amount payable for the declaration including SIMA, PST/QST/HST, Alcohol, Tobacco and Cannabis taxes.

## **117. Importer/Agent Declaration**

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

Complete on all types of CADs.

Date and sign the declaration on the original copy of the CAD. The Importer/Agent Declaration must be signed by the person whose name appears in the declaration.

The person making the declaration is indicating that the information on the CAD is accurate and complete. The importer/owner/agent should keep in mind that the deliberate use of any of the tariff treatment codes (e.g. code 10 for the United States Tariff or others) when such use is not appropriate may result in enforcement action.

# **Appendix A - CAD Examples and Explanations**

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

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

Note: The first examples shows the complete CAD, however all following examples are excerpts only.

## **Example 1 - Simple CAD**




Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Commercial Accounting Declaration  
Déclaration en détail commerciale

PROTECTED B (WHEN COMPLETED)  
PROTÉGÉ B (UNE FOIS REMPLI)

1 Type Code Code de type <b>C</b>	2 Wt. S/pt S/pst. est. <b>1</b>	3 Accounting Date Date de la déclaration en douane <b>05/30/2023</b>	4 CAD Transaction No. DDC - N° de transaction <b>00000500021869</b>	5 Office No. N° de bureau <b>456</b>	6 Mode of Transport Mode de transport <b>1</b>	7 Release Date Date de la rétrovente <b>2023-05-30</b>	8 Gross Weight/ptg Pds de brut/kgm <b>50</b>	9 Center Code at Importation Code de l'importateur à l'exportation	10 Pre-CARS Avant la GORA	21 EPP PMAP <b>Yes</b>	
11 Importer ID N° d'importateur (EPP) <b>747988001R02000</b>		12 Importer name, address and province no. Importateur - Nom, adresse et N° de Région		13 Consignor ID N° de déclarant ou de manifestant		14 Broker/Agent name Nom du déclarant ou de l'agent		15 Cargo Control No. N° de contrôle de fret <b>014-00350920</b>		16 Record of Intent No. N° d'enregistrement d'intention	
11 Importer ID N° d'importateur (EPP) <b>Dummy TCP CC IMP CBW Test Street Toronto ON M5G 1Z5</b>										18 Accepted Date Date acceptée <b>2023-05-30</b>	
23 Declaration Reason Code 1 Code de motif de déclaration 1				27 Declaration Reason Code 2 Code de motif de déclaration 2				31 Declaration Reason Code 3 Code de motif de déclaration 3			
24 Declaration Authority Code 1 Code d'autorisation de déclaration 1				28 Declaration Authority Code 2 Code d'autorisation de déclaration 2				32 Declaration Authority Code 3 Code d'autorisation de déclaration 3			
25 Declaration Remark 1 Remarque de déclaration 1				29 Declaration Remark 2 Remarque de déclaration 2				33 Declaration Remark 3 Remarque de déclaration 3			
26 Declaration Trade Program 1 Programme commercial - déclaration 1				30 Declaration Trade Program 2 Programme commercial - déclaration 2				34 Declaration Trade Program 3 Programme commercial - déclaration 3			
35 Notes - Remarques				<b>Declaration Totals - Totaux de la déclaration</b>							
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				113 Total Value for Duty - Total de la valeur en douane		11,849.55					
				114 Total PST/HST - Total de la TVP/HTM		0.00					
				115 Total PST/Cannable Amount - Montant total de TVP sur le cannable		0.00					
				116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool		0.00					
				117 Total Prov Tobacco Amount - Montant total de la taxe provinciale sur le tabac		0.00					
				118 Declaration Total Relieved - Total de l'exonération pour la déclaration		0.00					
				119 Total Amount - Montant total		592.48					
				120 Total Customs Duties - Total des droits de douane		0.00					
				121 Total Excise Duties - Total des droits d'accise		0.00					
				122 Total Excise Taxes - Total de la taxe d'accise		0.00					
				123 Total GST - Total de la TPS		592.48					
				124 Total Anti-Dumping - Total des droits antidumping		0.00					
				125 Total Countervailing - Total des droits compensateurs		0.00					
				126 Total Surtaxes - Total des surtaxes		0.00					
127 Total Safeguards - Total des mesures de sauvegarde		0.00									
128 Total Interest - Total des intérêts		0.00									
129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts		592.48									
130 TOTAL DUTIES & TAXES - Total des droits et taxes				592.48							
4a Transaction No. N° de transaction 				RESERVED FOR CBSA USE RÉSERVÉ À L'USAGE DE L'ASFC							
I Je declares the particulars of this document to be true, accurate and complete. déclare les particularités de ce document à être vraies, exactes et complètes.				M Mets que les renseignements ci-dessus sont vrais et complets.							
Date				Signature							



36 Vendor - Name, Address and Telephone No. Nom du vendeur - Adresse et n° de téléphone YXZ Exporting Company Ltd., 123 Texas Rd., Houston, TX, 78161, US,									
37 Purchaser - Name, Address and Telephone No. Nom de l'acheteur - Adresse et n° de téléphone									
38 Invoice No. N° de facture 1	39 Invoice Value Valeur de la facture 8,695.00	40 Invoice Currency Code Code de devise de la facture USD	41 Purchase Order No. N° du bon de commande	42 Freight Charges Frais de fret 100.00	43 U.S. Port of Exit Bureau de sortie des États-Unis 5309				
44 Vendor Reason Code 1 Code de motif du vendeur 1			48 Vendor Reason Code 2 Code de motif du vendeur 2			52 Vendor Reason Code 3 Code de motif du vendeur 3			
45 Vendor Authority Code 1 Code d'autorisation du vendeur 1			49 Vendor Authority Code 2 Code d'autorisation du vendeur 2			53 Vendor Authority Code 3 Code d'autorisation du vendeur 3			
46 Vendor Remark 1 Remarque du vendeur 1			50 Vendor Remark 2 Remarque du vendeur 2			54 Vendor Remark 3 Remarque du vendeur 3			
47 Vendor Trade Program 1 Programme commercial - vendeur 1			51 Vendor Trade Program 2 Programme commercial - vendeur 2			55 Vendor Trade Program 3 Programme commercial - vendeur 3			
56 C. Ln N. N. Catég. 00001	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement 8511.10.00.00	59 Classification Description Description de la classification Electrical ignition or starting equipment		60 Narrative Description Description narrative Ignition Coil		61 Quantity Quantité 10,000.000	62 Unit of Measure Unité de mesure NMB	65 Time Limit Type Type de délai
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine US	66 U.S. State État américain TX	67 Place of Export Lieu d'exportation US	68 Place of Export Code State État du code de lieu d'exportation TX	69 Direct Shipment Date Date d'expédition directe 2023-05-28	70 Tariff Treatment Traitement tarifaire 010	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination ON	75 Value for Currency Convention Valeur pour convention des devises 8,695.00	76 Currency Devise USD	77 Exchange Rate Taux de change 1.36280000	78 Value for Duty Valeur en douane 11,849.55	79 DRP Licence Licence du PED	80 Special Auth. CIC Détail d'autorisation spéciale	81 Special Authority Permit Permis d'autorisation spéciale	
82 Customs Duty Droits de douane 0.00	83 Excise Tax Taxe d'accise 0.00	84 Excise Duty Droit d'accise 0.00	85 Surtax Surtaxe 0.00	86 Anti-Dumping Antidumping 0.00	87 Safeguard Sauvegarde 0.00	88 Countervailing Droits compensateurs 0.00	89 Value for Tax Valeur pour taxe 11,849.55	90 GST TPS 592.48	91 PST/GST Amount Montant de la TVP/TPH 0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool 0.00	93 Provincial Tobacco Amount Taux provincial sur le tabac 0.00	94 Alcohol Permit Permis alcool détaxé 0%	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis 0.00	96 OESA Case No. N° de cas de l'ASPC	97 Rating No. N° de la décision	98 Appraisal Case No. N° de cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Une Total Duties & Taxes Total des droits et taxes de la ligne 592.48	
101 Commodity Reason Code 1 Code de motif des marchandises 1			105 Commodity Reason Code 2 Code de motif des marchandises 2			109 Commodity Reason Code 3 Code de motif des marchandises 3			
102 Authority Code 1 Code d'autorisation 1			106 Authority Code 2 Code d'autorisation 2			110 Authority Code 3 Code d'autorisation 3			
103 Commodity Remark 1 Remarque sur les marchandises 1			107 Commodity Remark 2 Remarque sur les marchandises 2			111 Commodity Remark 3 Remarque sur les marchandises 3			
104 Commodity Trade Program 1 Programme commercial - marchandise 1			108 Commodity Trade Program 2 Programme commercial - marchandise 2			112 Commodity Trade Program 3 Programme commercial - marchandise 3			

### EXAMPLE 2 – CAD with Chapter 99 Provision

This example shows the format to be used when a special classification provision of Chapter 99 of the *Customs Tariff* is applicable. In the Classification No. field indicate the classification number for the goods from Chapters 1 97 of the Schedule to the *Customs Tariff*. In the Tariff Code field indicate the first four digits of the Chapter 99 tariff item in (i.e., tariff item 9967.00.00 is indicated as 9967). In this case the normal rate of duty equal to 15.5% is lowered to a free rate by the Chapter 99 tariff item. GST is still payable unless the goods qualify for the use of a GST status code.

Note: only the commodity line of the CAD is shown.

56 C. Ln N. N. Catég. 00001	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement 8804.00.10.00	59 Classification Description Description de la classification Parachutes (including dirigible parachut	60 Narrative Description Description narrative Parachute	61 Quantity Quantité 10,000.000	62 Unit of Measure Unité de mesure NMB	63 Time Limit Type Types de délai		
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine US	66 U.S. State État américain TX	67 Place of Export Lieu d'exportation US	68 Place of Export Code State État du code du lieu de l'exportation TX	69 Direct Shipment Date Date d'expédition directe 2023-07-04	70 Tariff Treatment Traitement tarifaire 002	71 Tariff Code Code tarifaire 9967	72 Time Limit From Limite de temps à partir de	
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination ON	75 Value for Currency Conversion Valeur pour conversion des devises 10,000.00	76 Currency Devise USD	77 Exchange Rate Taux de change 1.31990000	78 Value for Duty Valeur en douane 13,199.00	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
82 Customs Duty Droits de douane 0.00	83 Excise Tax Taxe d'accise 0.00	84 Excise Duty Droit d'accise 0.00	85 Surtax Surtaxe 0.00	86 Anti-Dumping Antidumping 0.00	87 Safeguard Sauvegarde 0.00	88 Countervailing Droits compensateurs 0.00	89 Value for Tax Valeur pour taxe 13,199.00	90 GST TPS 659.95	91 PST/HST Amount Montant de la TVP/TVH 0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool 0.00	93 Provincial Tobacco Amount Taxe provinciale sur le tabac 0.00	94 Alcohol Percent Pourcentage d'alcool 0%	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis 0.00	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne 659.95	

### EXAMPLE 3 – Additional duty on cigars

As of April 1, 2022 the excise duty rate on cigars is \$32.41649 per 1000 cigars (Section 4 of Schedule 1 to the Excise Act, 2001); and the additional duty rate is the greater of \$0.11652 per cigar or the 88% of the duty-paid value with the latter meaning, in respect of imported cigars, the value of the cigars as it would be determined for the purpose of calculating an ad valorem duty on the cigars in accordance with the Customs Act, whether or not the cigars are subject to ad valorem duty, plus the amount of any duty imposed on the cigars under section 42 of the Excise Act, 2001 and section 20 of the Customs Tariff.

In this example, commodity line 1 shows the rate of \$0.11652 per cigar is greater than the rate of 88% of the duty-paid value, and commodity line 2 the rate of \$0.11652 per cigar is less than the rate of 88% of the duty-paid value.

Note: only the commodity lines of the CAD is shown.

56 C. Ln N. N. Catég. 00001	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement 2402.10.00.90	59 Classification Description Description de la classification Cigars, cheroots, cigarillos and cigarette	60 Narrative Description Description narrative Cigars	61 Quantity Quantité 242.000	62 Unit of Measure Unité de mesure MIL	63 Time Limit Type Types de délai		
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine IT	66 U.S. State État américain	67 Place of Export Lieu d'exportation IT	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe 2023-05-26	70 Tariff Treatment Traitement tarifaire 002	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination ON	75 Value for Currency Conversion Valeur pour conversion des devises 13,340.18	76 Currency Devise CAD	77 Exchange Rate Taux de change 1.00000000	78 Value for Duty Valeur en douane 13,340.18	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
82 Customs Duty Droits de douane 1,067.21	83 Excise Tax Taxe d'accise 29,974.12	84 Excise Duty Droit d'accise 8,339.01	85 Surtax Surtaxe 0.00	86 Anti-Dumping Antidumping 0.00	87 Safeguard Sauvegarde 0.00	88 Countervailing Droits compensateurs 0.00	89 Value for Tax Valeur pour taxe 52,720.52	90 GST TPS 2,636.03	91 PST/HST Amount Montant de la TVP/TVH 0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool 0.00	93 Provincial Tobacco Amount Taxe provinciale sur le tabac 0.00	94 Alcohol Percent Pourcentage d'alcool 0%	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis 0.00	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne 42,016.37	



56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00002		2402.10.00.90	Cigars, cheroots, cigarillos and cigarette	Cigars	121.000	MIL			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State Etat américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State Etat du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	IT		IT		2023-05-26	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	13,340.18	CAD	1.00000000	13,340.18				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
1,067.21	16,347.67	4,169.51	0.00	0.00	0.00	0.00	34,924.57	1,746.23	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					23,330.62	

### EXAMPLE 4 - Cigarettes containing tobacco 1361 g per thousand

The excise duty rate is \$0.79162 for each five cigarettes of fraction of five cigarettes contained in any package as per section 1(b) of Schedule 1 to the Excise Act, 2001. For standard package sizes (i.e. packages of 20 or 25 cigarettes), this amounts to \$158.32 per 1000 cigarettes.

If a cigarette exceeds 102mm in length, each portion of 76 mm or less is considered to be a separate cigarette (Section 2 of the Excise Act, 2001); therefore, the quantity reported should reflect the each portion of 76 mm or less.

Note: only the commodity line of the CAD is shown.

For commodity line 2, nine cigarettes exceeding 102mm in length (i.e. 110 mm) are being imported. In this case, each cigarette contains 2 portions of 76mm or less. Therefore, the quantity is multiplied by 2 as shown in the example on commodity line 2, for the calculation of the excise duty.

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00002		2402.20.00.00	Cigars, cheroots, cigarillos and cigarette	Cigarettes	9.000	MIL			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State Etat américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State Etat du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	TX	US	TX	2023-07-04	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	400.00	CAD	1.00000000	400.00				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
50.00	1,424.88	0.00	0.00	0.00	0.00	0.00	1,874.88	93.74	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					1,568.62	

For commodity line 1, nine cigarettes not exceeding 102mm in length are being imported. Therefore, a quantity of nine is reported and the rate of \$58.32 per 1000 applies.

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001		2402.20.00.00	Cigars, cheroots, cigarillos and cigarette	Cigarettes	18.000	MIL			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	TX	US	TX	2023-07-06	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	400.00	CAD	1.00000000	400.00				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/HTH
50.00	2,849.76	0.00	0.00	0.00	0.00	0.00	3,299.76	164.99	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					3,064.75	

### EXAMPLE 5 - Excise taxes and special levies

This example shows the format to be used when accounting for automobiles with various excise tax rates. When different excise tax rates apply, TCP should chose the appropriate applicable E-code or a new commodity line must be completed for each commodity line. In this example the special levy does not apply on commodity line 1, only the \$100 for the air conditioner.

A listing of vehicles, associated fuel-efficiency ratings and the formula for the calculation of the weighted fuel consumption (in a case where a specific brand is not listed) can be found either at the CRA or NRCan Web sites. Automobiles that have a weighted average fuel consumption rating of 13 or more litres per 100 kilometres will be subject to the excise tax listed on the Government of Canada web site at <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/currenate/current-rates-excise-taxes.html>

Note: only the commodity line of the CAD is shown.

Each commodity line indicates a different levy and/or AC combination.

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001		8703.23.00.10	Motor cars and other motor vehicles prim	Car	1.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	DK		DK		2023-06-06	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	31,930.33	CAD	1.00000000	31,930.33				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/HTH
1,947.75	100.00	0.00	0.00	0.00	0.00	0.00	33,978.08	1,698.90	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					3,746.65	

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00002		8703.23.00.22	Motor cars and other motor vehicles prim	Car	1.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	DK		DK		2023-06-06	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	57,853.60	CAD	1.00000000	57,853.60				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
3,529.07	1,100.00	0.00	0.00	0.00	0.00	0.00	62,482.67	3,124.13	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					7,753.20	

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00003		8703.23.00.22	Motor cars and other motor vehicles prim	Car	1.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	DK		DK		2023-06-06	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	98,107.96	CAD	1.00000000	98,107.96				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
5,984.59	2,100.00	0.00	0.00	0.00	0.00	0.00	106,192.55	5,309.63	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					13,394.22	

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00004		8703.23.00.22	Motor cars and other motor vehicles prim	Car	1.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	DK		DK		2023-06-06	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	61,358.80	CAD	1.00000000	61,358.80				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
3,742.89	3,100.00	0.00	0.00	0.00	0.00	0.00	68,201.69	3,410.08	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					10,252.97	

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00005		8703.23.00.22	Motor cars and other motor vehicles prim	Car	1.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	DK		DK		2023-06-06	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	97,628.31	CAD	1.00000000	97,628.31				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
5,955.33	4,100.00	0.00	0.00	0.00	0.00	0.00	107,683.64	5,384.18	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					15,439.51	

## EXAMPLE 6 – Proportional duty (1/120), Vessels

This example shows the format to be used when goods are subject to a remission on a proportional 1/120 basis. The system calculates the time in months using the information keyed on fields “Time Limit From” and “Time Limit To”. Order in Council 88-0357 must be quoted in Special authority OIC . The Headquarters' authorization number (e.g., CCV 88/999) must be quoted in Ruling Number. The CAD must be accompanied by a copy of the Headquarters' authorization. The entire amount may be accounted for on the CAD, but if payments are made on a monthly basis, they should be accounted for via the adjustment process.

For more information on temporary importation of Vessel, refer to memorandum [D3-5-7](#) and the calculation formula of the payable amounts can be found in [The Value of Imported Goods \(GST/HST\) Regulations](#)

56 C. Ln N. N. Categ. 00001	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement 8901.90.91.00	59 Classification Description Description de la classification Cruise ships, excursion boats, ferry-boa	60 Narrative Description Description narrative CARM Test Stuff	61 Quantity Quantité 1.000	62 Unit of Measure Unité de mesure NMB	63 Time Limit Type Types de délai		
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine US	66 U.S. State État américain NY	67 Place of Export Lieu d'exportation US	68 Place of Export Code State État du code du lieu de l'exportation NY	69 Direct Shipment Date Date d'expédition directe 2024-02-23	70 Tariff Treatment Traitement tarifaire 002	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de 2024-02-23	
73 Time Limit to Limite de temps jusqu'à 2024-05-23	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises 8,695,000.00	76 Currency Devises USD	77 Exchange Rate Taux de change 1.34940000	78 Value for Duty Valeur en douane 11,733,033.0	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial 88-0357	81 Special Authority Permit Permis d'autorisation spéciale	
82 Customs Duty Droits de douane 97,775.27	83 Excise Tax Taxe d'accise 0.00	84 Excise Duty Droit d'accise 0.00	85 Surtax Surtaxe 0.00	86 Anti-Dumping Antidumping 0.00	87 Safeguard Sauvegarde 0.00	88 Countervailing Droits compensateurs 0.00	89 Value for Tax Valeur pour taxe 14,666,291.25	90 GST TPS 24,443.82	91 PST/HST Amount Montant de la TVP/HST 0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool 0.00	93 Provincial Tobacco Amount Taxe provinciale sur le tabac 0.00	94 Alcohol Percent Pourcentage d'alcool 0	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis 0.00	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° de cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne 122,219.09	

## EXAMPLE 7 – Partial remission of GST (1/60)

This example shows the format to be used when goods are duty free, but are subject to relief of GST on a proportional (1/60) basis only. The system calculates the time in months using the information keyed on fields “Time Limit From” and “Time Limit To”. The applicable Order in Council number (22-089Z1663) must be quoted in Special authority OIC field. Code 9993 is entered in the Tariff Code field.

For more information temporary import, refer to Memorandum [D8-1-1](#), Administration of Temporary Importation (Tariff Item No. 9993.00.00) Regulations the calculation formula of the payable amounts can be found in [The Value of Imported Goods \(GST/HST\) Regulations](#).

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001		8418.10.90.13	Refrigerators, freezers and other refrige	CARM Test Item	1.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	NY	US	NY	2024-06-24	002	9993	2024-06-27	
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
2024-08-26		120,000.00	USD	1.37020000	164,424.00		22-089Z1663		
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/HST
0.00	0.00	0.00	0.00	0.00	0.00	0.00	164,424.00	411.06	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBBA Case No. N° de cas de l'ASBC	97 Ruling No. N° de la décision	98 Appeals Case No. N° de cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0	0.00					411.06	

### Example 8 – Total Consolidation

This example shows a total consolidation of various importers' shipments under the broker's/agent's business number and import/export account and the generic classification number 0000999900 for non-commercial/casual goods. This consolidation has to be done by province of destination first and within the province further consolidation may be done by other trade data such as special authorities.

Line 1 is showing a regular consolidation by province of destination only and line 2 of showing a further consolidation by the Courier Imports Remission Order (CIRO) 85-2955-3

**Note:**

For HST participant provinces, the TCP should use the GST exemption code 99, the Net GST field should be left blank and key the HST amount in the PST/HST field.

For non-participant provinces, the TCP should use the regular GST code (1), key the correct GST amount in the Net GST field and the PST amount in the PST/HST field.

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001		0000.99.99.00		CLVS	1,000.000				
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	NY	US	NY	2024-02-28	010			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	2,000.00	CAD	0.00000000	2,000.00				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/HST
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	260.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBBA Case No. N° de cas de l'ASBC	97 Ruling No. N° de la décision	98 Appeals Case No. N° de cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0	0.00					260.00	

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00002		0000.99.99.00		CLVS	200.000				
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	NY	US	NY	2024-02-28	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth. CIC Décret d'autorisation spéciale	81 Special Authority Permit Permis d'autorisation spéciale	
	MB	1,000.00	CAD	0.00000000	1,000.00		85-2955-3		
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PBT/STMT Amount Montant de la TVP/STH
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	50.00	70.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la déclaration	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0	0.00					120.00	

### Example 9 - Consolidation by Business Number

This is the consolidation to be used to account for commercial goods released under the CLVS program.

This consolidation must be done under the actual commercial importer's business number. Note that within a business number it is also possible to consolidate by special authority number (two different Orders in Council are shown here). The remainder of this importer's shipments has been consolidated under the dummy classification number 0000999900.

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001		0000.99.99.00		Example CLVS Item	1.000	-			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	NY	US	NY	2024-02-22	010			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth. CIC Décret d'autorisation spéciale	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	2,000.00	USD	0.00000000	2,700.35				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PBT/STMT Amount Montant de la TVP/STH
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.35	0.00	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la déclaration	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0	0.00					0.00	

### EXAMPLE 10 - Type 10 – Warehouse

This example shows the format to be used when goods are entered into a bonded warehouse. As the goods are being warehoused, it is necessary to supply the cargo control number and also provide the total value for duty for the goods. The time the goods may remain in the warehouse is shown in the Time Limit From and Time Limit To fields.

Note that although the duty and tax calculations are indicated on the CAD, they are not payable until the goods are removed from warehouse for consumption.

For goods being warehoused to claim drawback under subsection 89(3) of the [Customs Tariff](#), and are destined for exportation, under the Narrative Description field indicate "Goods Deemed exported". This CAD must be used as supporting documentation for [Form K32, Drawback Claim](#).

If the goods are consigned to order, and a bank keeps the title to the goods until the purchaser pays for them. It is permissible for the goods to be warehoused on a type 10 CAD into the customs bonded warehouse owned by the purchaser. When the purchaser pays the bank, title to the goods will be transferred to the purchaser.

1 Type Code Code du type	2 Ws S.typ Styp ent	3 Accounting Date Date de la déclaration en détail	4 CAD Transaction No. DDC - N° de transaction	5 Office No. N° de bureau	6 Mode of transport Mode de transport	7 Release Date Date de la mainlevée	8 Gross Weight/kg Poids brut /kgm	9 Carrier Code at Importation Code de transporteur à l'importation	10 Pre-CARM Avant la GCRA	Z1 RPP PMAP	
10	10-1	06/08/2023	00000589180643	497	1	2023-06-08	50				
11 Importer BN N° de l'importateur (NE)		12 Importer name, address and telephone no. Importateur - nom, adresse et n° de téléphone		13 Broker/Agent BN N° du courtier ou du mandataire		14 Broker/Agent name Nom du courtier ou de l'agent		15 Cargo Control No. N° de contrôle du fret		16 Record of Intent No. N° d'enregistrement d'intention	
747888001RM0005		Dummy TCP CC IMP CBW Test Street Test Toronto ON M5G 1Z5						014-00350920			
17 Previous Transaction No. N° de la transaction précédente		18 Accepted Date Date acceptée		19 Original Transaction No. N° de la transaction originale		20 Prev Trans No (Warehouse) N° de trans précédent (entrepôt)		21 Port of Unlading Port de débarquement		22 New Business No.15 Nouveau n° d'entreprise (15 chiffres)	
		2023-06-08		00000589180643				0000			

36 Vendor - Name, Address and Telephone No. Nom du vendeur - Adresse et n° de téléphone					
XYZ Exporting Company Ltd., 123 Texas Rd., Houston, TX, 78161, US,					
37 Purchaser - Name, Address and Telephone No. Nom de l'acheteur - Adresse et n° de téléphone					
38 Invoice No. N° de facture	39 Invoice Value Valeur de la facture	40 Invoice Currency Code Code de devise de la facture	41 Purchase Order No. N° du bon de commande	42 Freight Charges Frais de fret	43 U.S. Port of Exit Bureau de sortie des États-Unis
1	8,695.00	USD		100.00	5309

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification		60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai	
00001		8511.10.00.00	Electrical ignition or starting equipment		Ignite	10,000.000	NMB	1	
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	TX	US	TX	2023-01-01	010		2023-06-08	
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
2025-06-08	ON	8,695.00	USD	1.35440000	11,776.51				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,776.51	588.83	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° de cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00						588.83

35 Notes - Remarques

131 Warehouse In - Entrepôt - entrée

2,202

132 Warehouse Out - Entrepôt - sortie

4a Transaction No.  
N° de transaction



RESERVED FOR CBSA USE  
RÉSERVÉ À L'USAGE DE L'ASFC

I

Je

acting for  
agissant au nom de

of/de

declare the particulars of this  
document to be true, accurate and  
complete.

déclare que les renseignements ci-dessus sont vrais et  
complets.

Date

Signature

**Declaration Totals - Totaux de la déclaration**

113 Total Value for Duty - Total de la valeur en douane	11,776.51
114 Total PST/HST - Total de la TVP/TVH	0.00
115 Total PST Cannabis Amount - Montant total de TVP sur le cannabis	0.00
116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool	0.00
117 Total Prov Tobacco Amount - Montant total de la taxe provinciale sur le tabac	0.00
118 Declaration Total Relieved - Total de l'exonération pour la déclaration	0.00
119 Total Amount - Montant total	588.83
120 Total Customs Duties - Total des droits de douane	0.00
121 Total Excise Duties - Total des droits d'accise	0.00
122 Total Excise Taxes - Total de la taxe d'accise	0.00
123 Total GST - Total de la TPS	588.83
124 Total Anti-Dumping - Total des droits antidumping	0.00
125 Total Countervailing - Total des droits compensateurs	0.00
126 Total Surtaxes - Total des surtaxes	0.00
127 Total Safeguards - Total des mesures de sauvegarde	0.00
128 Total Interest - Total des intérêts	0.00
129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts	588.83
<b>130 TOTAL DUTIES &amp; TAXES - Total des droits et taxes</b>	<b>588.83</b>

**Example 11 - Type 13 – Re-warehouse transfer of goods/ownership**

This example shows the format to be used each time goods are re-warehoused following a transfer of the goods (subtype 1) and/or transfer of ownership (subtype 2). A type 30 must first be completed for the original warehouse location/owner in order for the goods to be removed from the original warehouse/ownership (see example ?? for the type 30 example).

The previous transaction number and the affected commodity line of the transfer should appear in the Previous Transaction Number (warehouse) and Previous Line No (warehouse) fields respectively.

Note that although the duty and tax calculations are indicated on the CAD, they are not payable until the goods are removed from warehouse for consumption.

36 Vendor - Name, Address and Telephone No. Nom du vendeur - Adresse et n° de téléphone					
YXZ Exporting Company Ltd., 123 Texas Rd., Houston, TX, 78161, US,					
37 Purchaser - Name, Address and Telephone No. Nom de l'acheteur - Adresse et n° de téléphone					
38 Invoice No. N° de facture	39 Invoice Value Valeur de la facture	40 Invoice Currency Code Code de devise de la facture	41 Purchase Order No. N° du bon de commande	42 Freight Charges Frais de fret	43 U.S. Port of Exit Bureau de sortie des États-Unis
1	10,000.00	CAD		0.00	



1 Type Code Code du type	2 Ws S.typ Styp ent.	3 Accounting Date Date de la déclaration en détail	4 CAD Transaction No. DDC - N° de transaction	5 Office No. N° de bureau	6 Mode of transport Mode de transport	7 Release Date Date de la mainlevée	8 Gross Weight/kg Poids brut /kgm	9 Carrier Code at Importation Code de transporteur à l'importation	10 Pre-CARM Avant la GCRA	21 RPP PMAP		
13	13-2	07/07/2023	1234555555551	921	1	2023-07-07	50					
11 Importer BN N° de l'importateur (NE)			12 Importer name, address and telephone no. Importateur - nom, adresse et n° de téléphone		13 Broker/Agent BN N° du courtier ou du mandataire		14 Broker/Agent name Nom du courtier ou de l'agent		15 Cargo Control No. N° de contrôle du fret		16 Record of Intent No. N° d'enregistrement d'intention	
747888001RM0005			Dummy TCP CC IMP CBW Test Street Test Toronto ON M5G 1Z5									
17 Previous Transaction No. N° de la transaction précédente			18 Accepted Date Date acceptée		19 Original Transaction No. N° de la transaction originale			20 Prev Trans No (Warehouse) N° de trans précédent (entrepôt)				
			2023-07-07		12345124645786			1234555551555				
21 Port of Unlading Port de débarquement			22 New Business No.15 Nouveau n° d'entreprise (15 chiffres)									
0000												

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001	1	8511.10.00.00	Electrical ignition or starting equipment o	Plugs	10,000.000	NMB	4		
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	TX	US	TX	2023-07-07	010		2023-07-07	
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devises	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
2024-07-05	ON	10,000.00	CAD	1.00000000	10,000.00				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	500.00	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					500.00	

35 Notes - Remarques

131 Warehouse In - Entrepôt - entrée

2,426

132 Warehouse Out - Entrepôt - sortie

2,046

4a Transaction No.  
N° de transaction



RESERVED FOR CBSA USE  
RÉSERVÉ À L'USAGE DE L'ASFC

I

Je

acting for

agissant au nom de

of/de

declare the particulars of this document to be true, accurate and complete.

déclare que les renseignements ci-dessus sont vrais et complets.

Date

Signature

### Declaration Totals - Totaux de la déclaration


113 Total Value for Duty - Total de la valeur en douane	10,000.00
114 Total PST/HST - Total de la TVP/TVH	0.00
115 Total PST Cannabis Amount - Montant total de TVP sur le cannabis	0.00
116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool	0.00
117 Total Prov Tobacco Amount - Montant total de la taxe provinciale sur le tabac	0.00
118 Declaration Total Relieved - Total de l'exonération pour la déclaration	0.00
119 Total Amount - Montant total	500.00
120 Total Customs Duties - Total des droits de douane	0.00
121 Total Excise Duties - Total des droits d'accise	0.00
122 Total Excise Taxes - Total de la taxe d'accise	0.00
123 Total GST - Total de la TPS	500.00
124 Total Anti-Dumping - Total des droits antidumping	0.00
125 Total Countervailing - Total des droits compensateurs	0.00
126 Total Surtaxes - Total des surtaxes	0.00
127 Total Safeguards - Total des mesures de sauvegarde	0.00
128 Total Interest - Total des intérêts	0.00
129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts	500.00
130 TOTAL DUTIES & TAXES - Total des droits et taxes	500.00

## Example 12 - Type 20 - Ex warehouse, consumption

This example shows the format to be used when goods are removed from the warehouse for consumption. Note that the applied duty and/or taxes must be paid. The previous Transaction Number (warehouse) and the Previous Line no. (warehouse) fields must show the previous transaction number and commodity line reference of the corresponding warehouse CAD to which these goods relate.

For goods ex-warehoused with a remission, the remission order must be indicated in the Special Authority OIC field and the number of cartons removed from warehouse including any marks.

1 Type Code Code du type	2 Ws S typ Styp ent	3 Accounting Date Date de la déclaration en détail	4 CAD Transaction No. DDC - N° de transaction	5 Office No. N° de bureau	6 Mode of transport Mode de transport	7 Release Date Date de la mainlevée	8 Gross Weight/kg Poids brut /kgm	9 Carrier Code at Importation Code de transporteur à l'importation	10 Pre-CARM Avant la GCRA	Z1 RPP PMAP	
20	20-1	06/20/2023	12345302023503	921	1	2023-06-12	50				
11 Importer B/N N° de l'importateur (NE) 747888001RM0005			12 Importer name, address and telephone no. Importateur - nom, adresse et n° de téléphone Dummy TCP CC IMP CBW Test Street Test Toronto ON M5G 1Z5			13 Broker/Agent B/N N° du courtier ou du mandataire			14 Broker/Agent name Nom du courtier ou de l'agent		
									15 Cargo Control No. N° de contrôle du fret		
									16 Record of Intent No. N° d'enregistrement d'intention		
									17 Previous Transaction No. N° de la transaction précédente		
									18 Accepted Date Date acceptée 2023-06-20		
									19 Original Transaction No. N° de la transaction originale 12345222157464		
									20 Prev Trans No (Warehouse) N° de trans précédent (entrepôt) 12345222157464		
									21 Port of Unloading Port de débarquement 0000		
									22 New Business No.15 Nouveau n° d'entreprise (15 chiffres)		
36 Vendor - Name, Address and Telephone No. Nom du vendeur - Adresse et n° de téléphone XYZ Exporting Company Ltd., 123 Texas Rd., Houston, TX, 78161, US,											
37 Purchaser - Name, Address and Telephone No. Nom de l'acheteur - Adresse et n° de téléphone											
38 Invoice No. N° de facture 1			39 Invoice Value Valeur de la facture 10,000.00			40 Invoice Currency Code Code de devise de la facture CAD			41 Purchase Order No. N° du bon de commande		
									42 Freight Charges Frais de fret 0.00		
									43 U.S. Port of Exit Bureau de sortie des États-Unis		
56 C. Ln N. N. Catég. 00001			57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt) 1			58 Classification No. N° de classement 8511.10.00.00			59 Classification Description Description de la classification Electrical ignition or starting equipment o		
									60 Narrative Description Description narrative Plugs		
61 Quantity Quantité 10,000.000			62 Unit of Measure Unité de mesure NMB			63 Time Limit Type Types de délai					
64 Extension Date Date de prolongation			65 Country of Origin Pays d'origine US			66 U.S. State État américain TX			67 Place of Export Lieu d'exportation US		
									68 Place of Export Code State État du code du lieu de l'exportation TX		
									69 Direct Shipment Date Date d'expédition directe 2023-06-12		
									70 Tariff Treatment Traitement tarifaire 002		
									71 Tariff Code Code tarifaire		
									72 Time Limit From Limite de temps à partir de		
73 Time Limit to Limite de temps jusqu'à			74 Destination Province Province de destination ON			75 Value for Currency Conversion Valeur pour conversion des devises 10,000.00			76 Currency Devise CAD		
									77 Exchange Rate Taux de change 1.00000000		
									78 Value for Duty Valeur en douane 10,000.00		
									79 DRP Licence Licence du PED		
									80 Special Auth OIC Dcret d'autorisation spécial		
									81 Special Authority Permit Permis d'autorisation spéciale		
82 Customs Duty Droits de douane 0.00			83 Excise Tax Taxe d'accise 0.00			84 Excise Duty Droit d'accise 0.00			85 Surtax Surtaxe 0.00		
									86 Anti-Dumping Antidumping 0.00		
									87 Safeguard Sauvegarde 0.00		
									88 Countervailing Droits compensateurs 0.00		
									89 Value for Tax Valeur pour taxe 10,000.00		
									90 GST TPS 500.00		
									91 PST/HST Amount Montant de la TVP/TVH 0.00		
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool 0.00			93 Provincial Tobacco Amount Taxe provinciale sur le tabac 0.00			94 Alcohol Percent Pourcentage d'alcool 0%			95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis 0.00		
									96 CBSA Case No. N° de cas de l'ASFC		
									97 Ruling No. N° de la décision		
									98 Appeals Case No. N° du cas d'appel		
									99 Compliance Case No. N° de cas de conformité		
									100 Line Total Duties & Taxes Total des droits et taxes de la ligne 500.00		
101 Commodity Reason Code 1				105 Commodity Reason Code 2				109 Commodity Reason Code 3			

35 Notes - Remarques		<b>Declaration Totals - Totaux de la déclaration</b>	
		113 Total Value for Duty - Total de la valeur en douane	10,000.00
		114 Total PST/HST - Total de la TVP/TVH	0.00
		115 Total PST Cannabis Amount - Montant total de TVP sur le cannabis	0.00
		116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool	0.00
		117 Total Prov Tobacco Amount - Montant total de la taxe provinciale sur le tabac	0.00
		118 Declaration Total Relieved - Total de l'exonération pour la déclaration	0.00
131 Warehouse In - Entrepôt - entrée		119 Total Amount - Montant total	500.00
		120 Total Customs Duties - Total des droits de douane	0.00
132 Warehouse Out - Entrepôt - sortie		121 Total Excise Duties - Total des droits d'accise	0.00
2,046		122 Total Excise Taxes - Total de la taxe d'accise	0.00
4a Transaction No. N° de transaction	RESERVED FOR CBSA USE RÉSERVE À L'USAGE DE L'ASFC	123 Total GST - Total de la TPS	500.00
 12345302023503		124 Total Anti-Dumping - Total des droits antidumping	0.00
I Je _____		125 Total Countervailing - Total des droits compensateurs	0.00
acting for agissant au nom de _____		126 Total Surtaxes - Total des surtaxes	0.00
of/de _____		127 Total Safeguards - Total des mesures de sauvegarde	0.00
declare the particulars of this document to be true, accurate and complete.		128 Total Interest - Total des intérêts	0.00
déclare que les renseignements ci-dessus sont vrais et complets.		129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts	500.00

### Example 13 - Type 21 – Ex-warehouse, export

This example shows the format to be used when goods are being removed from the warehouse and exported from Canada. The name and number of the office of export should be indicated by typing the information in Narrative Description field. The previous Transaction Number (warehouse) and the Previous Line no. (warehouse) fields must show the previous transaction number and commodity line reference of the corresponding warehouse CAD to which these goods relate

For ex-warehouse, damaged goods, the previous Transaction Number (warehouse) and the Previous Line no. (warehouse) fields must show the previous transaction number and commodity line reference of the corresponding warehouse CAD to which these goods relate. The amount of goods damaged that is allowed on Form K11, Certificate of Damaged Goods, must be indicated in the Narrative Description field. The balance of the goods accounted for on the previous warehouse CAD must be documented on the appropriate CAD type.

For ex-warehouse, goods previously deemed exported the export routing CBSA office as well as the drawback claim number must be indicated in the Narrative Description field.

1 Type Code Code du type	2 Ws S.typ Styp ent.	3 Accounting Date Date de la déclaration en détail	4 CAD Transaction No. DDC - N° de transaction	5 Office No. N° de bureau	6 Mode of transport Mode de transport	7 Release Date Date de la mainlevée	8 Gross Weight/kg Poids brut /kgm	9 Carrier Code at Importation Code de transporteur à l'importation	10 Pre-CARM Avant la GCRA	Z1 RPP PMAP	
21	21-1	06/20/2023	12345290902092	921	1	2023-06-20	50				
11 Importer BN N° de l'importateur (NE)		12 Importer name, address and telephone no. Importateur - nom, adresse et n° de téléphone		13 Broker/Agent BN N° du courtier ou du mandataire		14 Broker/Agent name Nom du courtier ou de l'agent		15 Cargo Control No. N° de contrôle du fret		16 Record of Intent No. N° d'enregistrement d'intention	
747888001RM0005		Dummy TCP CC IMP CBW Test Street Test Toronto ON M5G 1Z5									
								17 Previous Transaction No. N° de la transaction précédente		18 Accepted Date Date acceptée	
										2023-07-17	
								19 Original Transaction No. N° de la transaction originale		20 Prev Trans No (Warehouse) N° de trans précédent (entrepôt)	
								12345135664244		12345135664244	
								21 Port of Unloading Port de débarquement		22 New Business No.15 Nouveau n° d'entreprise (15 chiffres)	
								0000			
131 Warehouse In - Entrepôt - entrée											
132 Warehouse Out - Entrepôt - sortie											
2,046											
56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification		60 Narrative Description Description narrative		61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001	1	8511.10.00.00	Electrical ignition or starting equipment		Clair 0216		10,000.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de			
	US	TX	US	TX	2023-06-20	002					
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devises	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth CIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale			
	ON	10,000.00	CAD	1.00000000	10,000.00						
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH		
0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	500.00	0.00		
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne			
0.00	0.00	0%	0.00					500.00			

### Example 14 Type 21 – Ships' stores, sales to the Governor General and diplomats

This example shows the format to be used when goods are ex-warehoused for ships' stores (subtype 5). In addition to this coding form, [Form B6D, Ships' Stores Declaration](#), is to be completed in as much detail as possible. If the goods must be forwarded to another CBSA office prior to loading on the vessel, the office name and number should be indicate in the Narrative Description field.

1 Type Code Code du type	2 W/S S typ Styp ent.	3 Accounting Date Date de la déclaration en détail	4 CAD Transaction No. DDC - N° de transaction	5 Office No. N° de bureau	6 Mode of transport Mode de transport	7 Release Date Date de la mainlevée	8 Gross Weight/kg Poids brut /kgm	9 Carrier Code at Importation Code de transporteur à l'importation	10 Pre-CARM Avant la GCRA	Z1 RPP PMAP	
21	21-5	07/07/2023	12345505050505	921	1	2023-07-07	50				
11 Importer BN N° de l'importateur (NE)		12 Importer name, address and telephone no. Importateur - nom, adresse et n° de téléphone		13 Broker/Agent BN N° du courtier ou du mandataire		14 Broker/Agent name Nom du courtier ou de l'agent		15 Cargo Control No. N° de contrôle du fret		16 Record of Intent No. N° d'enregistrement d'intention	
747888001RM0005		Dummy TCP CC IMP CBW Test Street Test Toronto ON M5G 1Z5									
								17 Previous Transaction No. N° de la transaction précédente		18 Accepted Date Date acceptée	
										2023-07-07	
								19 Original Transaction No. N° de la transaction originale		20 Prev Trans No (Warehouse) N° de trans précédent (entrepôt)	
								12345150394322		12345150394322	
								21 Port of Unloading Port de débarquement		22 New Business No. 15 Nouveau n° d'entreprise (15 chiffres)	
								0000			

35 Notes - Remarques

131 Warehouse In - Entrepôt - entrée

132 Warehouse Out - Entrepôt - sortie

2,046

4a Transaction No.  
N° de transaction



RESERVED FOR CBSA USE  
RÉSERVÉ À L'USAGE DE L'ASFC

I  
Je \_\_\_\_\_  
acting for  
agissant au nom de \_\_\_\_\_  
of/de \_\_\_\_\_

declare the particulars of this  
document to be true, accurate and  
complete.

déclare que les renseignements ci-dessus sont vrais et  
complets.

\_\_\_\_\_  
Date Signature

### Declaration Totals - Totaux de la déclaration

113 Total Value for Duty - Total de la valeur en douane	10,000.00
114 Total PST/HST - Total de la TVP/TVH	0.00
115 Total PST Cannabis Amount - Montant total de TVP sur le cannabis	0.00
116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool	0.00
117 Total Prov Tobacco Amount - Montant total de la taxe provinciale sur le tabac	0.00
118 Declaration Total Relieved - Total de l'exonération pour la déclaration	0.00
119 Total Amount - Montant total	500.00
120 Total Customs Duties - Total des droits de douane	0.00
121 Total Excise Duties - Total des droits d'accise	0.00
122 Total Excise Taxes - Total de la taxe d'accise	0.00
123 Total GST - Total de la TPS	500.00
124 Total Anti-Dumping - Total des droits antidumping	0.00
125 Total Countervailing - Total des droits compensateurs	0.00
126 Total Surtaxes - Total des surtaxes	0.00
127 Total Safeguards - Total des mesures de sauvegarde	0.00
128 Total Interest - Total des intérêts	0.00
129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts	500.00
130 TOTAL DUTIES & TAXES - Total des droits et taxes	500.00

36 Vendor - Name, Address and Telephone No.  
Nom du vendeur - Adresse et n° de téléphone

YXZ Exporting Company Ltd., 123 Texas Rd., Houston, TX, 78161, US,

37 Purchaser - Name, Address and Telephone No.  
Nom de l'acheteur - Adresse et n° de téléphone

38 Invoice No. N° de facture	39 Invoice Value Valeur de la facture	40 Invoice Currency Code Code de devise de la facture	41 Purchase Order No. N° du bon de commande	42 Freight Charges Frais de fret	43 U.S. Port of Exit Bureau de sortie des États-Unis
1	10,000.00	CAD		0.00	

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001	1	8511.10.00.00	Electrical ignition or starting equipment	5000 cartons are being rem	10,000.000	NMB			
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	TX	US	TX	2023-07-07	002			
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devises	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
	ON	10,000.00	CAD	1.00000000	10,000.00				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	500.00	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					500.00	

This example shows the format to be used when transferring part of a shipment to another bonded warehouse (subtype 2) or a change of ownership (subtype 1). The warehouse in code must match the code indicated in the Warehouse In field of the corresponding type 10 CAD. The warehouse out code must indicate the code for the warehouse the goods will be transferred or the current warehouse code if no change of location. When a transfer of ownership occurs, the transfer declaration must be signed by both the transferor and the transferee.

1 Type Code Code du type	2 Ws S.typ Styp ent.	3 Accounting Date Date de la déclaration en détail	4 CAD Transaction No. DDC - N° de transaction	5 Office No. N° de bureau	6 Mode of transport Mode de transport	7 Release Date Date de la mainlevée	8 Gross Weight/kg Poids brut /kgm	9 Carrier Code at Importation Code de transporteur à l'importation	10 Pre-CARM Avant la GCRA	Z1 RPP PMAP		
30	30-1	07/07/2023	12345005005005	921	1	2023-07-07	50					
11 Importer BN N° de l'importateur (NE)	747888001RM0005	12 Importer name, address and telephone no. Importateur - nom, adresse et n° de téléphone	13 Broker/Agent BN N° du courtier ou du mandataire	14 Broker/Agent name Nom du courtier ou de l'agent	15 Cargo Control No. N° de contrôle du fret	16 Record of Intent No. N° d'enregistrement d'intention	17 Previous Transaction No. N° de la transaction précédente	18 Accepted Date Date acceptée	19 Original Transaction No. N° de la transaction originale	20 Prev Trans No. (Warehouse) N° de trans précédent (entrepôt)	21 Port of Unlading Port de débarquement	22 New Business No.15 Nouveau n° d'entreprise (15 chiffres)
Dummy TCP CC IMP CBW Test Street Test Toronto ON M5G 1Z5								2023-07-07	12345135532562	12345135532562	0000	

35 Notes - Remarques

35 Notes - Remarques

131 Warehouse In - Entrepôt - entrée

2,426

132 Warehouse Out - Entrepôt - sortie

2,046

4a Transaction No.  
N° de transaction

12345005005005

RESERVED FOR CBSA USE  
RÉSERVÉ À L'USAGE DE L'ASFC

I Je \_\_\_\_\_  
acting for agissant au nom de \_\_\_\_\_  
of/de \_\_\_\_\_

declare the particulars of this document to be true, accurate and complete. déclare que les renseignements ci-dessus sont vrais et complets.

Date \_\_\_\_\_ Signature \_\_\_\_\_

**Declaration Totals - Totaux de la déclaration**

113 Total Value for Duty - Total de la valeur en douane	10,000.00
114 Total PST/HST - Total de la TVP/TVH	0.00
115 Total PST Cannabis Amount - Montant total de TVP sur le cannabis	0.00
116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool	0.00
117 Total Prov Tobacco Amount - Montant total de la taxe provinciale sur le tabac	0.00
118 Declaration Total Relieved - Total de l'exonération pour la déclaration	0.00
119 Total Amount - Montant total	500.00
120 Total Customs Duties - Total des droits de douane	0.00
121 Total Excise Duties - Total des droits d'accise	0.00
122 Total Excise Taxes - Total de la taxe d'accise	0.00
123 Total GST - Total de la TPS	500.00
124 Total Anti-Dumping - Total des droits antidumping	0.00
125 Total Countervailing - Total des droits compensateurs	0.00
126 Total Surtaxes - Total des surtaxes	0.00
127 Total Safeguards - Total des mesures de sauvegarde	0.00
128 Total Interest - Total des intérêts	0.00
129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts	500.00
<b>130 TOTAL DUTIES &amp; TAXES - Total des droits et taxes</b>	<b>500.00</b>

36 Vendor - Name, Address and Telephone No.  
Nom du vendeur - Adresse et n° de téléphone

**YXZ Exporting Company Ltd., 123 Texas Rd., Houston, TX, 78161, US,**

37 Purchaser - Name, Address and Telephone No.  
Nom de l'acheteur - Adresse et n° de téléphone

38 Invoice No. N° de facture	39 Invoice Value Valeur de la facture	40 Invoice Currency Code Code de devise de la facture	41 Purchase Order No. N° du bon de commande	42 Freight Charges Frais de fret	43 U.S. Port of Exit Bureau de sortie des États-Unis
1	10,000.00	CAD		0.00	

56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure	63 Time Limit Type Types de délai		
00001	1	8511.10.00.00	Electrical ignition or starting equipment o	Plugs	10,000.000	NMB	4		
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu de l'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire	71 Tariff Code Code tarifaire	72 Time Limit From Limite de temps à partir de	
	US	TX	US	TX	2023-07-07	002		2023-07-07	
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED	80 Special Auth OIC Décret d'autorisation spécial	81 Special Authority Permit Permis d'autorisation spéciale	
2024-07-05	ON	10,000.00	CAD	1.00000000	10,000.00				
82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe	86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/HST Amount Montant de la TVP/TVH
0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	500.00	0.00
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel	99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne	
0.00	0.00	0%	0.00					500.00	

## Appendix C - Metric Conversion

### Units of mass

<b>Imperial Unit</b>	<b>Metric Unit</b>	<b>Conversion factor</b>	<b>Metric units of measure code</b>
Ounce	Gram	28.34952	GRM
Ounce	Kilogram	0.02835	KGM
Pound	Kilogram	0.45359	KGM
Pound	Metric Ton	0.0004535	TNE
Hundred Weight	Kilogram	45.35923	KGM
Hundred Weight, Air Dried	Kilogram of Substance 90% Air Dried	45.35923	KSD
Hundred Weight	Metric Ton	0.04536	TNE
Short Ton (2000 lb.)	Metric Ton	0.907185	TNE
Long or Gross Ton (2240 lb.)	Metric Ton	1.016047	TNE
Troy Ounce	Kilogram	0.03110	KGM

### Units of area

<b>Imperial Unit</b>	<b>Metric Unit</b>	<b>Conversion factor</b>	<b>Metric units of measure code</b>
Square Inch	Square Centimetre	6.4516	GRM
Square Inch	Square Metre	0.00065	KGM
Square Foot	Square Metre	0.09290	KGM
Square Yard	Square Metre	0.83613	TNE
Roof Square (100 Square Feet) (Quantity of Wooden Shakes/ Shingles to Cover 100 Square Foot Area)	Square Metre	9.29030	KGM
Board Foot (Lumber)	Cubic Metre	0.002359	KSD
Thousand Board Feet (Lumber)	Cubic Metre	2.35974	TNE



Board Foot (Logs)	Cubic Metre	0.00453	TNE
Thousand Board Feet (Logs)	Cubic Metre	4.53	TNE
Square Feet of 1/8" Plywood (3.18 mm)	Cubic Metre	0.000295	KGM
Square Feet of 1/4" Plywood (6.35 mm)	Cubic Metre	0.00059	Area
Square Feet of 3/8" Plywood (9.53 mm)	Cubic Metre	0.00088	CMK
Square Feet of 1/2" Plywood (12.7 mm)	Cubic Metre	0.00118	MTK
Square Feet of 5/8" Plywood (15.88 mm)	Cubic Metre	0.00148	MTK
Square Feet of 3/4" Plywood (19.05 mm)	Cubic Metre	0.00178	MTK
Cubic Foot	Cubic Metre	0.02832	MTK
Cubic Yard	Cubic Metre	0.76455	MTQ

Units of volume

<b>Imperial Unit</b>	<b>Metric Unit</b>	<b>Conversion factor</b>	<b>Metric units of measure code</b>
Barrel (Oil, 42 U.S. Gallons)	Cubic Metre	0.15899	MTQ
Cord (Peeled)	Cubic Metre	2.69030	MTQ
Cord (Unpeeled)	Cubic Metre	2.40690	MTQ
Gallon	Hectolitre	0.04546	HLT
Gallon	Litre	4.54609	LTR
Proof Gallon	Litre of Absolute Alcohol	2.60539	LPA

## Appendix D - US Port of Exit Codes

Code	Code Name
0101	Portland, ME

Code	Code Name
0102	Bangor, ME
0103	Eastport, ME
0104	Jackman, ME
0105	Vanceboro, ME
0106	Houlton, ME
0107	Fort Fairfield, ME
0108	Van Buren, ME
0109	Madawaska, ME
0110	Fort Kent, ME
0111	Bath, ME
0112	Bar Harbor, ME
0115	Calais, ME
0118	Limestone, ME
0121	Rockland, ME
0122	Jonesport, ME
0127	Bridgewater, ME
0131	Portsmouth, NH
0132	Belfast, ME
0152	Searsport, ME
0181	Lebanon Airport, NH
0182	Manchester User Fee Airport, Manchester, NH
0201	St. Albans, VT
0203	Richford, VT
0206	Beecher Falls, VT
0207	Burlington, VT
0209	Derby Line, VT
0211	Norton, VT
0212	Highgate Springs-Alburg, VT
0401	Boston, MA
0402	Springfield, MA
0403	Worcester, MA
0404	Gloucester, MA
0405	New Bedford, MA
0406	Plymouth, MA
0407	Fall River, MA
0408	Salem, MA
0409	Provincetown, MA

Code	Code Name
0410	Bridgeport, CT
0411	Hartford, CT
0412	New Haven, CT
0413	New London, CT
0416	Lawrence, MA
0417	Logan Airport, Boston, MA
0481	L.G. Hanscom Field, MA
0501	Newport, RI
0502	Providence, RI
0503	Mellville, RI
0701	Ogdensburg, NY
0704	Massena, NY
0706	Cape Vincent, NY
0708	Alexandria Bay, NY
0712	Champlain - Rouses Point, NY
0714	Clayton NY
0715	Trout River, NY
0901	Buffalo - Niagara Falls, NY
0903	Rochester, NY
0904	Oswego, NY
0905	Sodus Point, NY
0906	Syracuse, NY
0907	Utica, NY
0971	TNT Skypak, Buffalo, NY
0972	Swift Sure Courier Services Limited, NY
0981	Binghamton Regional Airport, NY
1001	New York, NY
1002	Albany, NY
1069	UPS, Newark, NJ
1101	Philadelphia, PA
1102	Chester, PA
1103	Wilmington, DE
1104	Pittsburgh, PA
1105	Paulsboro, NJ
1106	Wilkes-Barre/ Scranton, PA
1107	Camden, NJ
1108	Philadelphia Int'l Airport, PA

Code	Code Name
1109	Harrisburg, PA
1113	Gloucester City, NJ
1119	Allentown (Lehigh Valley International airport), PA
1181	Allentown-Bethlehem, PA
1182	Atlantic City User Fee Airport, NJ
1183	Trenton/ Mercer County User Fee Airport, NJ
1195	UPS Courier Hub, Philadelphia, PA
1301	Annapolis, MD
1302	Cambridge, MD
1303	Baltimore, MD
1304	Crisfield, MD
1305	BWI Airport
1401	Norfolk, VA
1402	Newport News, VA
1404	Richmond-Petersburgh, VA
1408	Hopewell, VA
1409	Charlestown, WV
1410	Front Royal, VA
1412	New River Valley Airport, Dublin, VA
1501	Wilmington, NC
1502	Winston-Salem, NC
1503	Durham, NC
1506	Reidsville, NC
1511	Beaufort-Morehead City, NC
1512	Charlotte, NC
1601	Charleston, SC
1602	Georgetown, SC
1603	Greenville-Spartanburg, SC
1604	Columbia, SC
1681	Myrtle Beach Int'l Airport, Myrtle Beach, SC
1701	Brunswick, GA
1703	Savannah, GA
1704	Atlanta, GA
1801	Tampa, FL
1803	Jacksonville, FL
1805	Fernandina, FL
1807	Boca Grande, FL

Code	Code Name
1808	Orlando, FL
1809	Orlando-Sanford Airport, FL
1814	St. Petersburg, FL
1816	Port Canaveral, FL
1818	Panama City, FL
1819	Pensacola, FL
1821	Port Manatee, FL
1822	Fort Meyers, FL
1880	Naples Municipal User Fee Airport, FL
1883	Sarasota-Bradenton Airport, FL
1884	Daytona Beach Airport, FL
1885	Melbourne Regional Airport, FL
1886	Ocala Regional Airport, FL
1887	Leesburg Regional Airport, FL
1888	Orlando Executive Airport, FL
1901	Mobile, AL
1902	Gulfport, MS
1903	Pascagoula, MS
1904	Birmingham, AL
1910	Huntsville, AL
2001	Morgan City, LA
2002	New Orleans, LA
2003	Little Rock, N. Little Rock, AR
2004	Baton Rouge, LA
2005	Port Sulphur, LA
2006	Memphis, TN
2007	Nashville, TN
2008	Chattanooga, TN
2009	Destrehan, LA
2010	Gramercy, LA
2011	Greenville, MS
2012	Avondale, LA
2013	St. Rose, LA
2014	Good Hope, LA
2015	Vicksburg, MS (including Jackson Municipal Airport)
2016	Knoxville, TN
2017	Lake Charles, LA

Code	Code Name
2018	Shreveport-Bossier City, LA
2027	Tri-City User Fee Airport, Bountville, TN
2083	Arkansas Aeroplex, Blythville, AR
2095	Federal Express, Memphis, TN
2101	Port Arthur, TX
2102	Sabine, TX
2103	Orange, TX
2104	Beaumont, TX
2301	Brownsville - Cameron, TX
2302	Del Rio, TX
2303	Eagle Pass, TX
2304	Laredo, TX
2305	Hildago, TX
2307	Rio Grande City, TX
2309	Progreso, TX
2310	Roma, TX
2381	Edinburg User Fee Airport, TX
2383	Valley International Airport, TX
2402	El Paso, TX
2403	Presidio, TX
2404	Fabens, TX
2406	Columbus, NM
2407	Albuquerque, NM
2408	Santa Teresa, NM
2481	Santa Teresa Airport, NM
2501	San Diego, CA
2502	Andrade, CA
2503	Calexico CA
2504	San Ysidro, CA
2505	Tecate, CA
2506	Otay Mesa Station, CA
2507	Calexico - East, CA
2601	Douglas, AZ
2602	Lukeville, AZ
2603	Naco, AZ
2604	Nogales, AZ
2605	Phoenix, AZ

Code	Code Name
2606	Sasabe, AZ
2608	San Luis, AZ
2609	Tucson, AZ
2704	Los Angeles, CA
2709	Long Beach, CA
2711	Segundo, CA
2712	Ventura, CA
2713	Port Hueneme, CA
2715	Capitan, CA
2719	Morro, CA
2720	Los Angeles Int'l Airport, CA
2721	Ontario Int'l Airport, CA
2722	Las Vegas, NV
2770	DHL, Los Angeles, CA
2772	Gateway Freight Services Inc., CA
2773	Air Cargo Handling Services Inc.
2774	Virgin Atlantic Cargo, CA
2775	TNT Express Worldwide, LAX, CA
2776	IBC Pacific, CA
2781	Palm Springs Regional Airport, CA
2782	San Bernadino Int'l Airport, Los Angeles, CA
2786	Meadows Field Airport, CA
2791	Los Angeles, CA
2792	DHL-HUB Riverside, CA
2795	UPS, Ontario, CA
2801	San Francisco Int'l Airport, CA
2802	Eureka, CA
2803	Fresno, CA
2805	Monterey, CA
2809	San Francisco, CA
2810	Stockton, CA
2811	Oakland, CA
2812	Richmond, CA
2813	Alameda, CA
2815	Crockett, CA
2820	Martinez, CA
2821	Redwood City, CA

Code	Code Name
2827	Selby, CA
2828	San Joaquin River, CA
2829	San Pablo Bay, CA
2830	Carquinez Strait, CA
2831	Suisan Bay, CA
2833	Reno, NV
2834	San Jose Int'l Airport, San Fransisco, CA
2835	Sacramento Int'l Airport, CA
2870	DHL Worldwide Express, San Francisco, CA
2871	Air Cargo Handling Services, San Francisco, CA
2872	TNT Skypak, San Francisco, CA
2873	IBC Pacific, Burlingame, CA
2895	Federal Express , Oakland, CA
2901	Astoria, OR
2902	Newport, OR
2903	Coos Bay, OR
2904	Columbia Snake River, OR
2905	Longview, WA
2907	Boise, ID
2908	Vancouver, WA
2909	Kalama, WA
2910	Portland Int'l Airport, OR
2982	Medford-Jackson County Airport, Medford, OR
3001	Seattle, WA
3002	Tacoma, WA
3003	Aberdeen - Hoquiam, WA
3004	Blaine, WA
3005	Bellingham, WA
3006	Everett, WA
3007	Port Angeles, WA
3008	Port Townsend, WA
3009	Sumas, WA
3010	Anacortes, WA
3011	Nighthawk, WA
3012	Danville, WASH.
3013	Ferry, WA
3014	Friday Harbour, WA



Code	Code Name
3015	Boundary, WA
3016	Laurier, WA
3017	Point Roberts, WA
3018	Kenmore Air Harbor, WA
3019	Oroville, WA
3020	Frontier, WA
3022	Spokane, WA
3023	Lynden, WA
3025	Metaline Falls, WA
3026	Olympia, WA
3027	Neah Bay, WA
3029	Seattle-Tacoma Int'l Airport, WA
3071	UPS, Seattle, WA
3072	Avion Brokers @ SEATAC, WA
3073	DHL Worldwide Express, WA
3074	Airborne Express @ SEATAC, WA
3081	Yakima Air Terminal, Yakima, WA
3082	Grant County Airport, WA
3095	UPS Courier Hub, Seattle, WA
3101	Juneau, AK
3102	Ketchikan, AK
3103	Skagway, AK
3104	Alcan, AK
3105	Wrangell, AK
3106	Dalton Cache, AK
3107	Valdez, AK
3111	Fairbanks, AK
3112	Petersburg, AK
3115	Sitka, AK
3125	Sand Point, AK
3126	Anchorage, AK
3195	Federal Express, Anchorage, AK
3196	UPS, Anchorage, AK
3201	Honolulu, HI
3202	Hilo, HI
3203	Kahului, HI
3204	Nawiliwili, Port Allen, HI

Code	Code Name
3205	Honolulu Int'l. Airport, HI
3206	Kona, HI
3295	Honolulu Airport, HI
3301	Raymond, MT
3302	Eastport, ID
3303	Salt Lake City, UT
3304	Great Falls, MT
3305	Butte, MT
3306	Turner, MT
3307	Denver, CO
3308	Porthill, ID
3309	Scobey, MT
3310	Sweetgrass, MT
3312	Whitetail, MT
3316	Piegan, MT
3317	Opheim, MT
3318	Roosville, MT
3319	Morgan, MT
3321	Whitlash, MT
3322	Del Bonita, MT
3323	Wildhorse, MT
3324	Kalispell Airport, MT
3325	Willow Creek, MT
3382	Natrona County Int'l Airport
3384	Arapahoe County Public Airport, NJ
3385	Eagle County Regional Airport
3401	Pembina, ND
3402	Noyes, MN
3403	Portal, ND
3404	Nech, ND
3405	St. John, ND
3406	Northgate, ND
3407	Walhalla, ND
3408	Hannah, ND
3409	Sarles, ND
3410	Ambrose, ND
3411	Fargo, ND

Code	Code Name
3413	Antler, ND
3414	Sherwood, ND
3415	Hansboro, ND
3416	Maida, ND
3417	Fortuna, ND
3419	Westhope, ND
3420	Noonan, ND
3421	Carbury, ND
3422	Dunseith, ND
3423	Warroad, MN
3424	Baudette, MN
3425	Pinecreek, MN
3426	Roseau, MN
3427	Grand Forks, ND
3430	Lancaster, MN
3433	Williston Airport, ND
3434	Minot Airport, ND
3501	Minneapolis-St. Paul, MN
3502	Sioux Falls, SD
3510	Duluth, MN
3511	Ashland, WI
3512	Omaha, NE
3513	Des Moines, IA
3581	Rochester User Fee Airport, MN
3604	International Falls-Ranier, MN
3613	Grand Portage, MN
3701	Milwaukee, WI
3702	Marinette, WI
3703	Green Bay, WI
3706	Manitowoc, WI
3707	Sheboygan, WI
3708	Racine, WI
3801	Detroit, MI
3802	Port Huron, MI
3803	Sault Ste. Marie, MI
3804	Saginaw/Bay City, Flint, MI
3805	Battle Creek, MI

Code	Code Name
3806	Grand Rapids, MI
3807	Detroit Metropolitan Airport, MI
3808	Escanaba, MI
3809	Marquette, MI
3814	Algonac, MI
3815	Muskegon, MI
3816	Grand Haven, MI
3818	Rogers City, MI
3819	Detour City, MI
3820	Mackinac Island, MI
3842	Presque Isle, MI
3843	Alpena, MI
3844	Ferrysburg, MI
3881	Oakland Pontiac Airport, Detroit, MI
3882	Willow Run Airport, MI
3883	Capital Region International Airport, Lansing, MI
3901	Chicago, IL
3902	Peoria, IL
3904	East Chicago, IN
3905	Gary, IN
3908	Davenport, IA
3909	Greater Rockford Airport, Rockford, IL
3971	TNT Express Consignment, TX
3981	Waukegan Airport, Waukegan, IL
3983	Pal-Waukeee Municipal Airport, IL
3984	Dupage Airport, IL
3985	Decatur User Fee Airport, Decatur, IL
4101	Cleveland, OH
4102	Cincinnati - Lawrenceburg, OH
4103	Columbus, OH
4104	Dayton, OH
4105	Toledo, OH
4106	Erie, PA
4110	Indianapolis IN
4111	Fairport, OH
4112	Akron, OH
4115	Louisville, KY.

Code	Code Name
4116	Owensboro-Evansville, KY
4117	Huron, OH
4121	Lorain, OH
4122	Ashtabula/ Conneaut, OH
4183	Fort Wayne Airport, IN
4184	Bluegrass Airport, Lexington, KY
4192	Burlington Air Express, OH
4195	Emery World Courier, Dayton, OH
4196	UPS, Louisville, KY
4197	DHL, Cincinnati, OH
4198	Federal Express Indianapolis, IN
4501	Kansas City, MO
4502	St. Joseph, MO
4503	St. Louis, MO
4504	Wichita, KS
4505	Springfield, MO
4506	Spirit of St. Louis Airport, MO
4581	Midamerican Airport, IL
4601	Newark, NJ
4602	Perth Amboy, NJ
4670	UPS
4671	Fedex ECCF, NJ
4681	Morristown Airport, Newark, NJ
4701	JFK International Airport, NY
4770	Federal Express Corp.
4771	NYACC, Jamaica, NY
4772	DHL Airways, NY
4773	MICOM, Jamaica, NY
4774	Air France (Mach Plus), JFK Int'l Airport, NY
4775	Dworkin/Cosell Courier, JFK Int'l Airport, NY
4776	Swissair (Skyracer), JFK Int'l Airport, NY
4777	Alitalia (AliExpress)
4778	TNT Skypak, JFK Int'l Airport, NY
4901	Aguadilla, PR
4904	Fajardo, PR
4905	Guanica, PR
4906	Humacao, PR

Code	Code Name
4907	Mayagues, PR
4908	Ponce, PR
4909	San Juan, PR
4911	Jobos, PR
4912	Guayanilla, PR
4913	San Juan Int'l Airport, PR
5101	Charlotte Amalie, VI
5102	Cruz Bay, VI
5103	Coral Bay, VI
5104	Christiansted, VI
5105	Frederiksted, VI
5201	Miami, FL
5202	Key West, FL
5203	Port Everglades, FL
5204	West Palm Beach, FL
5205	Fort Pierce, FL
5206	Miami Int'l Airport, FL
5210	Fort Lauderdale-Hollywood Int'l Airport, FL
5270	International Courier Assoc, LA
5272	Miami Int'l Airport, Cargo Facilities Service Inc., FL
5273	UPS, Miami Int'l Airport, FL
5295	UPS Courier Hub, Miami, FL
5296	DHL, Miami, FL
5297	Federal Express Courier HUB Miami, FL
5298	IBC Courier HUB, FL
5301	Houston, TX
5306	Texas City, TX
5309	Houston Intercontl, TX
5310	Galveston, TX
5311	Freeport, TX
5312	Corpus Christi, TX
5313	Port Lavaca, TX
5381	Sugar Land Regional Airport, TX
5401	Washington, DC
5402	Alexandria, VA
5501	Dallas - Fort Worth, TX
5502	Amarillo, TX

Code	Code Name
5503	Lubbock, TX
5504	Oklahoma City, OK
5505	Tulsa, OK
5506	Austin, TX
5507	San Antonio, TX
5582	Midland International Airport, Midland, TX
5583	Fort Worth Alliance, TX
5584	Addison Airport, Dallas, TX
5588	Dallas Love Field User Fee Airport, Dallas, TX

## Appendix E - Currency Codes

Code	Code Name
AED	Dirham
AFN	Afghani
ALL	Lek
AMD	Dram
ANG	Netherlands Antillian Guilder
AOA	Kwanza
ARS	Argentine Peso
AUD	Australian Dollar
AWG	Aruban Florin
AZN	Azerbaijan Manat
BAM	Convertible Mark
BBD	Barbados Dollar
BDT	Taka
BGN	Bulgarian Lev
BHD	Bahraini Dinar
BIF	Burundi Franc
BMD	Bermudian Dollar (customarily: Bermuda Dollar)
BND	Brunei Dollar
BOB	Boliviano
BOV	Mvdol
BRL	Brazilian Real
BSD	Bahamian Dollar

Code	Code Name
BTN	Ngultrum
BWP	Pula
BYN	Belarussian Ruble
BZD	Belize Dollar
CAD	Canadian Dollar
CDF	Franc Congolais
CHE	WIR Euro
CHF	Swiss Franc
CHW	WIR Franc
CLF	Unidad de Fomento
CLP	Chilean Peso
CNY	Yuan Renminbi
COP	Colombian Peso
COU	Unidad de Valor Real
CRC	Costa Rican Colon
CUC	Peso Convertible
CUP	Cuban Peso
CVE	Cabo Verde Escudo
CZK	Czech Koruna
DJF	Djibouti Franc
DKK	Danish Krone
DOP	Dominican Peso
DZD	Algerian Dinar
EGP	Egyptian Pound
ERN	Nakfa
ETB	Ethopian Birr
EUR	Euro
FJD	Fiji Dollar
FKP	Falkland Islands Pound
GBP	Pound Sterling
GEL	Lari
GHS	Ghana Cedi
GIP	Gibraltar Pound
GMD	Dalasi
GNF	Guinean Franc
GTQ	Quetzal
GYD	Guyana Dollar
HKD	Honk Kong Dollar



Code	Code Name
HNL	Lempira
HRK	Kuna
HTG	Gourde
HUF	Forint
IDR	Rupiah
ILS	New Israeli Sheqel
INR	Indian Rupee
IQD	Iraqi Dinar
IRR	Iranian Rial
ISK	Iceland Krona
JMD	Jamaican Dollar
JOD	Jordanian Dinar
JPY	Yen
KES	Kenyan Shilling
KGS	Som
KHR	Riel
KMF	Comorian Franc
KPW	North Korean Won
KRW	Won
KWD	Kuwaiti Dinar
KYD	Cayman Islands Dollar
KZT	Tenge
LAK	Lao Kip
LBP	Lebanese Pound
LKR	Sri Lanka Rupee
LRD	Liberian Dollar
LSL	Loti
LYD	Libyan Dinar
MAD	Moroccan Dirham
MDL	Moldovan Leu
MGA	Ariary
MKD	Denar
MMK	Kyat
MNT	Tugrik
MOP	Pataca
MRO	Ouguiya
MUR	Mauritius Rupee

Code	Code Name
MVR	Rufiyaa
MWK	Malawi Kwacha
MXN	Mexican Peso
MXV	Mexican Unidad de Inversion (UDI)
MYR	Malaysian Ringgit
MZN	Mozambique Metical
NAD	Namibia Dollar
NGN	Naira
NIO	Cordoba Oro
NOK	Norwegian Krone
NPR	Nepalese Rupee
NZD	New Zealand Dollar
OMR	Rial Omani
PAB	Balboa
PEN	Sol
PGK	Kina
PHP	Philippine Piso
PKR	Pakistan Rupee
PLN	Zloty
PYG	Guarani
QAR	Qatari Rial
RON	Romanian Leu
RSD	Serbian Dinar
RUB	Russian Ruble
RWF	Rwanda Franc
SAR	Saudi Riyal
SBD	Solomon Islands Dollar
SCR	Seychelles Rupee
SDG	Sudanese Pound
SEK	Swedish Krona
SGD	Singapore Dollar
SHP	St. Helena Pound
SLL	Leone
SOS	Somali Shilling
SRD	Suriname Dollar
SSP	South Sudanese Pound
STN	Dobra

Code	Code Name
SVC	El Salvador Colon
SYP	Syrian Pound
SZL	Lilangeni
THB	Baht
TJS	Somoni
TMT	Turkmenistan New Manat
TND	Tunisian Dinar
TOP	Pa'anga
TRY	Turkish Lira
TTD	Trinidad and Tobago Dollar
TWD	New Taiwan Dollar
TZS	Tanzanian Shilling
UAH	Hryvnia
UGX	Uganda Shilling
USD	US Dollar
USN	US Dollar (Next day)
UYI	Uruguayo Peso en Unidades Indexadas (UI)
UYU	Peso Uruguayo
UZS	Uzbekistan Sum
VEF	Bolívar
VND	Dong
VUV	Vatu
WST	Tala
XAF	CFA Franc
XAG	Silver
XAU	Gold
XBA	Bond Markets Units European Composite Unit (EURCO)
XBB	European Monetary Unit (E.M.U.-6)
XBC	European Unit of Account 9 (E.U.A.-9)
XBD	European Unit of Account 17 (E.U.A.-17)
XCD	East Carribean Dollar
XDR	SDR
XOF	CFA Franc
XPD	Palladium
XPF	CFP Franc
XPT	Platinum
XSU	Sucre

Code	Code Name
XTS	Codes specifically reserved for testing purposes
XUA	ADB Unit of Account
XXX	The codes assigned for transactions where no currency is involved
YER	Yemeni Rial
ZAR	Rand
ZMW	Zambian Kwacha
ZWL	Zimbabwe Dollar (effective 1 February 2009)

## Appendix F - Country Codes

Code	Code Name
AC	Ascension Island
AD	Andorra
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AN	Dutch Antilles
AO	Angola
AQ	Antarctica
AR	Argentina
AS	American Samoa
AT	Austria
AU	Australia
AW	Aruba
AX	Aland Islands
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BE	Belgium
BF	Burkina Faso
BG	Bulgaria

Code	Code Name
BH	Bahrain
BI	Burundi
BJ	Benin
BL	Saint Barthélemy
BM	Bermuda
BN	Brunei
BO	Bolivia
BQ	Bonaire, Sint Eustatius and Saba
BR	Brazil
BS	Bahamas
BT	Bhutan
BU	Burma
BV	Bouvet Islands
BW	Botswana
BY	Belarus
BZ	Belize
CA	Canada
CC	Cocos (Keeling) Islands
CD	Democratic Republic of Congo
CF	Central African Republic
CG	Congo
CH	Switzerland
CI	Côte d'Ivoire
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China
CO	Colombia
CR	Costa Rica
CU	Cuba
CV	Cape Verde
CW	Curaçao
CX	Christmas Island
CY	Cyprus
CZ	Czech Republic
DE	Germany
DJ	Djibouti

Code	Code Name
DK	Denmark
DM	Dominica
DO	Dominican Republic
DZ	Algeria
EA	Ceuta and Melilla
EC	Ecuador
EE	Estonia
EG	Egypt
EH	West Sahara
ER	Eritrea
ES	Spain
ET	Ethiopia
FI	Finland
FJ	Fiji
FK	Falkland Islands
FM	Micronesia
FO	Faroe Islands
FR	France
GA	Gabon
GB	United Kingdom
GD	Grenada
GE	Georgia
GF	French Guiana
GG	Guernsey
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia
GN	Guinea
GP	Guadeloupe
GQ	Equatorial Guinea
GR	Greece
GS	South Georgia and the South Sandwich Islands
GT	Guatemala
GU	Guam
GW	Guinea-Bissau
GY	Guyana

Code	Code Name
HK	Hong Kong
HM	Heard and McDonald Islands
HN	Honduras
HR	Croatia
HT	Haiti
HU	Hungary
IC	Canary Islands
ID	Indonesia
IE	Ireland
IL	Israel
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IQ	Iraq
IR	Iran
IS	Iceland
IT	Italy
JE	Jersey
JM	Jamaica
JO	Jordan
JP	Japan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	Comoros
KN	Saint Kitts and Nevis
KP	North Korea
KR	South Korea
KW	Kuwait
KY	Cayman Islands
KZ	Kazakhstan
LA	Laos
LB	Lebanon
LC	Saint Lucia
LI	Liechtenstein
LK	Sri Lanka

Code	Code Name
LR	Liberia
LS	Lesotho
LT	Lithuania
LU	Luxembourg
LV	Latvia
LY	Libya
MA	Morocco
MC	Monaco
MD	Moldova
ME	Montenegro
MF	Saint Martin
MG	Madagascar
MH	Marshall Islands
MK	Macedonia
ML	Mali
MM	Myanmar
MN	Mongolia
MO	Macao
MP	Mariana Islands
MQ	Martinique
MR	Mauritania
MS	Montserrat
MT	Malta
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NC	New Caledonia and Dependencies
NE	Niger
NF	Norfolk Island
NG	Nigeria
NI	Nicaragua
NL	Netherlands
NO	Norway



Code	Code Name
NP	Nepal
NR	Nauru
NT	Neutral Zone
NU	Niue
NZ	New Zealand
OM	Oman
PA	Panama
PE	Peru
PF	French Polynesia
PG	Papua New Guinea
PH	Philippines
PK	Pakistan
PL	Poland
PM	Saint Pierre and Miquelon
PN	Pitcairn
PR	Puerto Rico
PS	West Bank and Gaza Strip
PT	Portugal
PW	Palau
PY	Paraguay
QA	Qatar
RE	Réunion
RO	Romania
RS	Serbia
RU	Russia
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan
SE	Sweden
SG	Singapore
SH	Saint Helena and Dependencies
SI	Slovenia
SJ	Svalbard
SK	Slovakia
SL	Sierra Leone

Code	Code Name
SM	San Marino
SN	Senegal
SO	Somalia
SR	Suriname
SS	South Sudan
ST	Sao Tome and Principe
SV	El Salvador
SX	Saint Maarten
SY	Syria
SZ	Swaziland
TA	Tristan Da Cunha
TC	Turks and Caicos Islands
TD	Chad
TF	French Southern and Antarctic Territories
TG	Togo
TH	Thailand
TJ	Tajikistan
TK	Tokelau Islands
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TP	East Timor
TR	Turkey
TT	Trinidad and Tobago
TV	Tuvalu
TW	Taiwan
TZ	Tanzania
UA	Ukraine
UG	Uganda
UM	American Minor Outlying Islands
US	United States of America
UY	Uruguay
UZ	Uzbekistan
VA	Vatican (Holy See)
VC	Saint Vincent and the Grenadines
VE	Venezuela

Code	Code Name
VG	Virgin Islands, British
VI	Virgin Islands, U.S.A.
VN	Vietnam
VU	Vanuatu
WF	Wallis and Futuna
WS	Samoa
XC	Channel Islands
XK	Kosovo
XX	Excaps-Various Countries
XY	European Union
YE	Yemen
YT	Mayotte
YU	Yugoslavia
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

## Appendix G - US State Codes

Code	Code Name
AK	Alaska
AL	Alabama
AR	Arkansas
AZ	Arizona
CA	California
CO	Colorado
CT	Connecticut
DC	Columbia (District of)
DE	Delaware
FL	Florida
GA	Georgia
HI	Hawaii
IA	Iowa
ID	Idaho
IL	Illinois

Code	Code Name
IN	Indiana
KS	Kansas
KY	Kentucky
LA	Louisiana
MA	Massachusetts
MD	Maryland
ME	Maine
MI	Michigan
MN	Minnesota
MO	Missouri
MS	Mississippi
MT	Montana
NC	North Carolina
ND	North Dakota
NE	Nebraska
NH	New Hampshire
NJ	New Jersey
NM	New Mexico
NV	Nevada
NY	New York
OH	Ohio
OK	Oklahoma
OR	Oregon
PA	Pennsylvania
RI	Rhode Island
SC	South Carolina
SD	South Dakota
TN	Tennessee
TX	Texas
UT	Utah
VA	Virginia
VT	Vermont
WA	Washington (State of)
WI	Wisconsin
WV	West Virginia
WY	Wyoming

## Appendix H – List of Tariff Treatment Codes

Code	Code Name
002	Most-Favoured-Nation
003	General Tariff
004	Australia Tariff
005	New Zealand Tariff
007	Commonwealth Caribbean Countries
008	Least Developed Countries Tariff
009	General Preferential Tariff
010	United States Tariff
011	Mexico Tariff
012	Mexico - United States Tariff
013	Canada-Israel Agreement Tariff
014	Chile Tariff
021	Costa Rica Tariff
022	Iceland Tariff
023	Norway Tariff
024	Switzerland-Liechtenstein Tariff
025	Peru Tariff
026	Colombia Free Trade Agreement
027	Canada-Jordan Free Trade Agreement (CJFTA)
028	Canada-Panama Free Trade Agreement
029	Honduras Tariff
030	Korea Tariff
031	Canada-European Union Tariff
032	Canada-Ukraine Tariff
033	Comprehensive and Progressive Trans-Pacific Partnership Tariff
034	United Kingdom Tariff

## **Appendix I – Goods released under the CLVS Program which have not been delivered to the importer/owner thereof, and were subsequently exported or destroyed under the CBSA supervision**

It is important to note that this provision does not apply if the said goods were physically delivered to the importer/owner; in those cases, an accounting must be presented and the applicable duties and taxes remitted to the CBSA by the importer or their broker.

Imported goods that were **released** to a CLVS Program participant, but **have not been delivered** to the importer/owner and have been subsequently exported or destroyed under CBSA supervision, must be accounted for under section 32 of the [Customs Act](#). The required accounting is to be presented to the CBSA through the consolidated CAD, type F entry process. However, all duties and taxes that should have been levied on the said goods do not need to be assessed, conditional upon possession of proof of exportation or destruction under CBSA supervision. For information on proof of exportation or destruction, refer to [Memorandum D20-1-4, Proof of Export, Canadian Ownership, and Destruction of Commercial Goods](#).

Special authority CLVS-0016-1 has been designated to deal with the accounting for the CLVS Program's **released but non-delivered** shipments. When the said goods are included in a consolidated type F entry, two options for form completion are available for the accounting:

(a) **Option 1** – There will be no change to the consolidated type F entry that is presented by the importer or their broker. Special authority CLVS-0016-1 **will not** appear in Special authority Field of the consolidated type F entry. However, Special authority CLVS-0016-1 **shall be** included in the “off-entry” individual accounting(s) of the said goods held at the importer’s and broker’s premises as outlined in paragraph 12. The individual “off-entry” accounting(s) shall be linked to the consolidated type F entry, and shall be available for any future audit purposes. Acceptable proof of export or destruction shall form part of the individual “off-entry” accounting and shall be available for any future audit purposes. The duties and taxes that should have been levied for the said goods may not be assessed, conditional upon satisfactory proof of export or destruction.

(b) **Option 2** – The importer or their broker will be required to add an additional commodity line to the consolidated type F entry that is presented and consolidate

applicable shipments by Special authority CLVS-0016-1;. The remaining fields of this additional commodity line do not require any changes, except:

- (i) Quantity Field of the extra commodity line(s) will need to indicate the number of individual shipments attached to this additional line, i.e. which were not delivered to the importer/owner and subsequently exported/destroyed;
- (ii) SIMA Code Field, of the extra commodity line(s) can be left blank or zero fill;
- (iii) Value for Duty Field of the extra commodity line(s): the amount shown will need to be included in the Total Value for Duty Field;
- (iv) Customs Duties Field of the extra commodity line(s) can be left blank or zero fill;
- (v) SIMA Assessment Field of the extra commodity line(s) can be left blank or zero fill;
- (vi) Excise Tax Field of the extra commodity line(s) can be left blank or zero fill;
- (vii) GST Field of the extra commodity line(s) can be left blank or zero fill.

Special authority CLVS-0016-1 **shall also** be included in the “off-entry” individual accounting(s) of the said goods. The individual “off entry” accounting(s) shall be linked to the consolidated type F entry, and shall be available for any future audit purposes. Acceptable proof of export or destruction shall form part of the individual “off-entry” accounting, and shall be available for any future audit purposes. The normal duties and taxes that should have been levied for the said goods may not be assessed, conditional upon satisfactory proof of export or destruction.

In cases where the CLVS Program participant is not the entity responsible for the accounting of the released but non-delivered goods, the participant or its agent will be required to inform the responsible accounting entity in a timely manner, in order to preempt the normal accounting, stating that the goods were not delivered and were/will be either exported or destroyed. The participant will maintain the proof of export or destruction.

The importer or its broker must choose either one of the options, not both.

When accounting for the undelivered shipments has already been presented to the CBSA, and the duties and taxes paid, this provision cannot be utilized. Adjustment policy procedures should be consulted to make any corrections to accounting documents.

More information on the CLVS program can be found in [Memorandum D17-4-0, Courier Low Value Shipment Program](#).

## **Appendix J – Coding of CAD BSF- 946 - Exception Commercial Account Declaration**

All fields on Form BSF946, Exception Commercial Account Declaration, are mandatory unless otherwise indicated in the instructions below.

Page 1 must show the name of the person making the declaration and identify the company represented by the person making the declaration, if applicable. The form must be signed and dated by the person making the declaration.

When more than one invoice or more than two lines are required, additional copies of page 2 may be included.

The use of Form BSF946 requires the manual calculation of duties and taxes payable to the CBSA, and importers/brokers are expected to verify calculations before submitting to the CBSA. The data captured on the form will be entered into CARM and duties and taxes will be calculated by the system. If payment was provided with the form, and the amounts calculated by the CARM system do not match what was manually captured on the form, additional duties and taxes may be owed or credited to the importer's account.

### **Coding Instructions:**

**Field No. 1 - Type Code** – Show the declaration type of the transaction to be submitted. Refer to field 11 in Appendix A for a list of CAD type codes and explanations.

**Field No. 2 – Warehouse Subtype** – Show the valid sub-type code in relation to Customs Bonded Warehouse specific CAD transaction types (10, 13, 20, 21 and 30), if applicable. Refer to field 14 in Appendix A for a list of warehouse subtype codes types and explanations.

**Field No. 3 – Accounting Date** – Show the date of the CAD is submitted to the CBSA.

**Field No. 4 – CAD Transaction No.** - Show the unique transaction number which is 14 digits in length and identifies the declaration. For C type CADs, the importer or broker must request a CBSA generated transaction number.



**Field No. 5 – Office No.** – Show the 4-digit CBSA office code of the office where the goods are released. The CBSA office codes can be found on the CBSA website following link: <https://www.cbsa-asfc.gc.ca/do-rb/provinces/ab-eng.html>. Refer to field 13 in Appendix A for more information.

**Field No. 6 – Mode of transport** – Show the mode of transport used when the goods were reported to the CBSA at the first port of arrival in Canada. Complete for all CAD types valued at greater than CAN\$3,300 exported from the United States except for type V, 13, 20, 21 and 30 CADs. Refer to field 17 in Appendix A for the list of codes.

**Field No. 7 – Release Date** – Show the date the goods are released into Canada.

**Field No. 8 – Gross Weight/Kg** – Show the weight (mass) of the goods, to the nearest whole kilogram, including packaging but excluding the carrier's equipment for the entire declaration. Complete for all shipments valued at greater than CAN\$3,300 exported from the United States by air or marine mode.

**Field No. 9 – Carrier Code at Importation** – Show the four-character carrier code of the carrier on which the goods were laden at the time of their importation into Canada. Complete only for shipment valued at greater than CAN\$3,300 exported from the United States by air or marine.

**Field No. Z1 – RPP** – Check this box if the importer is registered in the Release Prior to Payment program.

**Field No. 11 – Importer BN15** – Show the 15 digit registration number, made up of the 9 digit business number assigned by the Canada Revenue Agency and the six digit alpha-numerical number, used to uniquely identify the businesses' import/export account that the goods are being imported under.

**Field No. 12 – Importer Name, address and telephone no.** – Show the name, address, and telephone number of the importer that is importing the goods into Canada.

**Field No. 13 – Broker/Agent BN15** – Show the broker or agent's business number that represents the importer that is importing the goods, if applicable.

**Field No. 14 – Broker/Agent name, Address and Telephone No.** - Show the broker or agent's complete name, address and telephone number, if applicable.

**Field No. 15 – Cargo Control No.** – Show the carrier code combined with a unique shipment number, exactly as it appears on the cargo control document, including the

carrier code, if applicable. Must be completed on CAD types C, TT and AB. Multiple cargo control numbers can be added. If more room is needed to accommodate these, Field 35 – Notes can be used.

**Field No. 19 – Original Transaction No.** – Show the unique transaction number referencing the original customs bonded warehouse type 10 goods receipt for this declaration, if applicable.

**Field No. 20 – Prev Trans No. (Warehouse)** – Show the transaction number of the previous goods receipt of a customs bonded warehouse, if applicable.

**Field No. 21 – Port of Unlading** – Show the CBSA office closest to the port where the goods were unloaded from the vessel or aircraft. The office code numbers can be found on the following CBSA website link : <https://www.cbsa-asfc.gc.ca/dor-provinces/ab-eng.html>

**Field No. 35 – Notes** – Can be used to provide any additional information that the importer or broker feels is required and cannot be captured in any other field on the form.

**Field No. 36 – Vendor – Name, Address and Telephone No.** – Show the name, address and telephone number of the vendor or the consignor of the goods as it appears on the supporting invoice.

**Field No. 37 – Purchaser – Name, Address and Telephone No.** – Show the last known entity to whom the goods are sold, leased or otherwise transacted.

**Field No. 38 – Invoice No.** – Show the unique invoice number related to the goods. The form must have either the Invoice Number field or the Purchase Order Number field completed.

**Field No. 39 – Invoice Value** – Show the total value of goods on the commercial invoice in the currency of the invoice.

**Field No. 40 – Invoice Currency Code** – Show the currency code indicated on the invoice. Refer to Appendix E for a list of currency codes.

**Field No. 41 – Purchase Order No.** – Show the unique purchase order number related to the imported goods. The form must have either the Invoice number field or the Purchase Order number field completed.

**Field No. 42 – Freight Charge** – Show the total freight charges, to the nearest Canadian dollar, to transport the imported goods from the place of direct shipment in the United States to the consignee in Canada.

**Field No. 43 – U.S Port of Exit** – Show the U.S. CBP port at which or nearest to which, the land surface carrier transporting the merchandise crosses the border of the United States into Canada, or in the case of exportation by vessel or air, the US CBP port where the merchandise is loaded on the vessel or aircraft which is to carry the merchandise to Canada. Refer to Appendix D for a list of U.S. port of exit codes.

**Field No. 56 – Line No.** – Provide a commodity line number in sequential value each time a tariff classification number is assigned. On each occurrence of a classification number, a unique line number is assigned regardless of the number of rates or detail commodity lines required to display it.

**Field No. 57 – Previous Line no. (Warehouse)** – Show the Commodity Line Number from the warehouse type CAD to which the new CAD refers, if applicable.

**Field No. 58 – Classification No.** – Show the correct classification number as indicated in the [Customs Tariff](#) for each commodity included in the shipment covered by the CAD.

**Field No. 60 – Description** – Provide a brief description of the goods being imported (maximum of 132 characters).

**Field No. 61 – Quantity** – Show the quantity of the goods, in the unit of measure required by the Customs Tariff.

**Field No. 62 – Unit of Measure** – Show the unit of measure of each commodity as specified in the Customs Tariff. Refer to Appendix C for a list of measure codes.

**Field No. 63 – Time Limit Type** – Show the code to indicate the CBW time limit the goods can be stored, if applicable. Refer to field 56 in Appendix A for a list of CBW time limit codes .

**Field No. 64 – Extension Date** – Show the date on which the commodities time in a customs bonded warehouse (CBW) has been extended, if applicable.

**Field No. 65 – Country of Origin** – Show the country code which identifies a location (i.e. country code) of growth, manufacture or production of goods. Refer to Appendix F for a list of country codes

**Field No. 66 – U.S State** – Show the U.S. State code when the country of origin is the United States. Refer to Appendix G for a list of US. State codes.

**Field No. 67 – Place of Export** – Show the country code which identifies a location from where the goods were shipped directly to the receiving location (i.e. country code or state code). Refer to Appendix F for a list of country codes.

**Field No. 68 – Place of Export Code State** – Show the States name/code when the Place of Export is the United States. Refer to Appendix G for a list of US. State codes.

**Field No. 69 – Direct Shipment Date** – Show the date the goods were loaded onto the carrier with a specific location in Canada identified on transportation documents as their destination.

**Field No. 70 – Tariff Treatment** – Show the code representing the particular tariff treatment that is allowed for the country of origin and a specified place of export. Refer to Appendix H for a list of tariff treatment codes.

**Field No. 71 – Tariff Code** – Show the first four digits of the tariff code that is eligible within the specification indicated in Chapter 99 (special classification provisions) of the [Customs Tariff](#) (e.g., 9923), if applicable.

**Field No. 72 – Time Limit From** – Show the date from which the commodity enters Canada as temporary import or a Customs Bonded Warehouse, if applicable.

**Field No. 73 – Time Limit to** – Show the date the time limit comes to an end for the commodity; and the commodity will exit Canada or a Customs Bonded Warehouse, if applicable.

**Field No. 74 – Destination Province** – If the goods are non-commercial show the province or territory code where the goods are destined to be delivered in Canada. For a list of provinces refer to field 60 in Appendix A.

**Field No. 75 – Value for Currency Conversion** – Show the amount in the currency specified on the invoice to a maximum of two decimal points. For assistance in determining the amount to be shown in this field, consult the Memoranda D13 series.

**Field No. 76 – Currency** – Show the currency code used for the payment the goods. For a list of currency codes refer to Appendix E.

**Field No. 77 – Exchange Rate** – Show the exchange rate for the currency code provided in the Currency Code field, as of the Date of Direct Shipment.

**Field No. 78 – Value for Duty (VFD)** – Complete by multiplying the amount shown in the Value for Currency Conversion field by the rate shown in the Exchange Rate field. Calculations must be made to the cent. This is the amount in Canadian dollars used for the calculation of the duties and taxes.

**Field No. 78a – VFD Code** – Show the code for which the value for duty was determined. For a list of VFD codes refer to field 48 in Appendix A.

**Field No. 79 – Duties Relief Program (DRP) Licence** – If the importer is authorized for relief of duties at the time of importation under the Duties Relief Program (DRP, show the DRP licence number).

**Field No. 80 – Special Authority Order-in-Council (OIC)** – Show the OIC that provides partial or full relief or remission of duties and/or taxes, if applicable.

**Field No. 81 – Special Authority Permit** – Show the special authority permit number if importing Tariff Rate Quota goods. For more information on Special Authority Permit refer to field 55 of Appendix A.

**Field No. 82 – Customs Duty** – Show the amount of customs duty which is payable (not including provisional, anti-dumping, excise or countervailing duty) in Canadian dollars and cents separated by a decimal point.

**Field No. 82a – Customs Duty Rate** – Show the rate of duty used to calculate the amount of customs duty payable in Field 82. Rates of custom duty can be found in the [Customs Tariff](#).

**Field No. 83 – Excise Tax** – Show the amount of excise tax which is payable in dollars and cents separated by a decimal point, if the goods are subject to excise tax.

**Field No. 83a – Excise Tax Code** – Show the code that indicates what excise tax rate or exemption code is applicable to the commodity, if the goods are subject to excise tax. For a list of codes refer to D18-X-X.

**Field No. 84 – Excise Duty** – Show the amount of excise duty payable calculated using the applicable rate or excise duty code, if the goods are subject to excise duty. Show the amount in dollars and cents separated by a decimal point.

**Field No. 84a – SIMA Code** – If the goods are subject to the Special Import Measures Act (SIMA) show the code that identifies the type of SIMA applicable to the goods being imported as well as the mode of payment. For information on SIMA and a list of applicable codes refer to the [CBSA's website](#).

**Field No. 85 – Surtax** – Show the amount of duty imposed by an Order in Council under sections 53(2), 55(1), 60, 63(1), 68(1), 77.1(2), 77.6(2) or 78(1) of the [Customs Tariff](#), if applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 85a – Surtax Code** – Show the code to be used for the goods subject to duty imposed by an OIC under the Customs Tariff, if applicable. For information on surtax and their codes consult Memorandum D16-1-1 Information pertaining to the application, collection and adjustment of a surtax or the CBSA Custom Notice specific to the measure.

**Field No. 86 – Anti-Dumping** – Show the amount to be paid, if any anti-dumping measures pursuant to the Special Import Measures Act (SIMA) apply to the goods. Show the amount in dollars and cents separated by a decimal point.

**Field No. 87 – Safeguard** – Show the amount of safeguard to be paid under the Special Import Measures Act (SIMA) if applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 87a – Safeguard Code** – Show the code that relates to the goods being imported, if safeguard is applicable. Codes can be found on the CBSA Customs Notices specific to the measure.

**Field No. 88 – Countervailing** – Show the amount of countervailing duties to be paid pursuant to the Special Import Measures Act (SIMA) if applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 89 – Value for Tax** – Complete if GST is payable. Add the value for duty, customs duties, excise duties, SIMA assessment, and excise tax, and show the total amount in this field. Show the amount in dollars and cents separated by a decimal point.

**Field No. 90 – GST** – Calculate by multiplying the Value for Tax amount by the rate of GST. Show the amount in dollars and cents separated by a decimal point.

**Field No. 90a – GST Code** – Show the code used to determine applicable GST status. For a list of codes refer to D18-X-X.

**Field No. 91 – PST/HST Amount** – If the goods are non-commercial, show the total amount of Provincial Sales Tax (PST) / Harmonized Sales Tax (HST) or Quebec sales tax (QST) applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 92 – Provincial Alcohol Tax** – Show the total amount of Provincial Alcohol Tax, if applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 93 – Provincial Tobacco Tax** – Show the amount of Provincial Tobacco Tax, if applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 94 – Alcohol Percent** – Show the percentage of alcohol contained in the goods, if applicable.

**Field No. 95 – Provincial Cannabis Excise Duty** – Show the amount of Provincial Cannabis Excise Duty, if applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 97 – Ruling No.** – Show the unique number identifying a ruling related to the commodity line, if applicable.

**Field No. 100 – Line Total Duties and Taxes** – Show total amount payable for the line. This is calculating by adding the Customs Duty, GST, Excise Tax, Excise Duty, Surtax, Anti-Dumping, Safeguard, Countervailing duties, PST/HST, Provincial Alcohol Tax, Provincial Tobacco Tax, Provincial Cannabis Excise Duty. Show the amount in dollars and cents separated by a SIMA decimal point.

**Field No. 113 – Total Value for Duty** – Show the total value for duty for all the commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 114 – Total PST/HST** - Show the total amount of PST/HST/QST payable on all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 115 – Total PST Cannabis** – Show the total amount of provincial cannabis duties payable on all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 116 – Total Prov Alcohol Tax** – Show the total amount of provincial alcohol tax payable on all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 117 – Total Prov Tobacco** – Show the total amount of provincial tobacco tax payable on all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 120 – Total Customs Duties** – Show the total customs duties amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 121 – Total Excise Duties** – Show the total excise duties amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 122 – Total Excise Taxes** – Show the total excise taxes amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 123 – Total GST** - Show the total GST amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 124 – Total Anti-Dumping** – Show the total anti-dumping duties amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 125 – Total Countervailing** – Show the total countervailing duties amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 126 – Total Surtaxes-** Show the total surtax duties amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 127 – Total Safeguards** – Show the total safeguard duties amount calculated for all commodity lines of the declaration. Show the amount in dollars and cents separated by a decimal point.

**Field No. 128 – Total Interest** – Show the total amount of interest payable on all commodity lines of the declaration, if applicable. Show the amount in dollars and cents separated by a decimal point.

**Field No. 129 – Total Duties & Taxes with Interest** – Show the total duties, taxes and interest payable on all commodity lines of the declaration. This is calculated by adding all amounts in fields 114 to 129. Show the amount in dollars and cents separated by a decimal point. For C type CADs without RPP, the amount in this field must match the amount of payment provided to the CBSA in order for the goods to be released.



**Field No. 131 – Warehouse In** – Show the unique number identifying the destination Customs Bonded Warehouse for the CAD transaction being submitted, if applicable.

**Field No. 132 – Warehouse Out** – Show the unique number identifying the source Customs Bonded Warehouse for the CAD transaction being submitted, if applicable.

## References

Consult these resources for further information.

### Applicable legislation

[Customs Tariff](#)

[Accounting for Imported Goods and Payment of Duties Regulations](#)

[Agriculture and Fishing Property \(GST/HST\) Regulations](#)

[Customs Act](#)

[Excise Act, 2001](#)

[Excise Tax Act](#)

[Select Luxury items Tax Act](#)

[Publications Supplied by a Registrant \(GST/HST\) Regulations](#)

[Foreign Missions and International Organizations Act](#)

[Mail and Courier Imports \(GST/HST\) Regulations](#)

[Non-taxable Imported Goods \(GST\) Regulations](#)

[Special Import Measures Act](#)

[Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#)

[Value of Imported Goods \(GST/HST\) Regulations](#)

### Superseded memoranda D

Memorandum D17-1-10 Coding of Customs Accounting Documents November 28, 2012

### Issuing office

Regulatory Trade Programs Division  
Trade and Anti-dumping Programs Directorate  
Commercial and Trade Branch

## Contact us

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 between 07:00 – 20:00 ET and Saturday, Sunday and Federal statutory holidays from 10:00 to 18:00 ET. TTY is also available within Canada: **1-866-335-3237**.