



Memorandum D17-2-1: Adjusting Commercial Accounting Declarations

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This memorandum outlines the policy and procedures for submitting an adjustment for commercial goods accounted for on a Commercial Accounting Declaration (CAD) or on a Form E14, CBSA Postal Import Form.

The contents of this memorandum may not conform to all accessibility requirements.

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Updates made to this D-memo

This memorandum has been revised to reflect changes as a result of the implementation of release 3 (R3) of the CBSA Assessment and Revenue Management Project (CARM) including:

- The replacement of Form B3-3, Canada Customs Coding Form and Form B2, Canada Customs - Adjustment Request with the Commercial Accounting Declaration (CAD).
- The replacement of the Detailed Adjustment Statement (DAS) with the Statement of Adjustment (SoAdj).
- The introduction of the mass adjustment process, which replaces the former Blanket B2 process.
- The introduction of the recap sheet for goods imported under the Courier Low Value Shipment (CLVS) Program and accounted for on a consolidated Type F CAD.
- The introduction of the Record of Intent mechanism in CARM, which allows an importer or their authorized representative to protect their legislative time limits while an adjustment is under review by the CBSA.
- Changes to the payment due date for adjustments to reflect the new billing cycle.

Definitions

CARM Client Portal (CCP)

A self-service online tool that facilitates the accounting and revenue management processes with the CBSA.

Commercial Accounting Declaration (CAD)

The customs document used to account for goods imported into Canada after CARM Release 3 (R3). It acts as a single accounting declaration record for the goods, and all adjustments are processed as subsequent versions of the declaration.

Courier Low Value Shipment (CLVS) Program

A program that streamlines the reporting, release and accounting procedures for goods imported by an approved courier with an estimated value for duty not exceeding \$3,300 Canadian dollars, which are not controlled, prohibited or regulated by an Act of Parliament.

Electronic Data Interchange (EDI)

A service that allows clients to electronically transmit their import or export data and payments to the CBSA.

Form B2, Canada Customs – Adjustment Request

The customs document used to request an adjustment to an accounting declaration for commercial goods before CARM R3.

Form B3, Canada Customs Coding Form

The customs document used to account for goods imported into Canada before CARM R3.



Form BSF945, Exception Commercial Accounting Declaration – Adjustment

The paper customs document used to request an adjustment to an accounting declaration that is to be submitted in exceptional circumstances, as per section 2.2(2) of the [Accounting for Imported Goods and Payment of Duties Regulations](#).

Form E14, CBSA Postal Import Form

The customs document used to account for goods imported by mail with a value of \$3,300 or less.

Legislative issue

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

Mass adjustment

An adjustment to two or more commercial accounting declarations (CADs) for the same legislative issue for up to three reasons, submitted at once using the CCP, or submitted via EDI/API referencing the same mass adjustment case number.

Reason

The description of the circumstances for which an adjustment is being requested (e.g. change of origin, tariff classification, value for duty).

Reason code

The code provided in CARM when making a change to an accounting declaration, which corresponds to the applicable legislative issue and reason for the request (e.g. R2-74-1-E.TC is provided when requesting a refund as a result of a tariff classification change).

Trade Chain Partner (TCP)

For the purposes of this memorandum, the entity who is submitting the adjustment request, which may include the importer or their authorized representative.

Record of Intent (ROI)

A mechanism in CARM that enables TCPs to inform the CBSA of their intent to submit an adjustment to a CAD that is already being reviewed by the CBSA under the adjustment process.

Split-line

An accounting change that requires one or more commodities accounted for together on one CAD line, to be split and accounted for on two or more separate CAD lines.

Statement of Adjustment (SoAdj)

The statement issued after an adjustment request has been processed, which provides information on previous and adjusted transactional details, the change in total duties and/or taxes assessed (if applicable), the legislative authority supporting the change, and appeal rights.



Recap sheet

An electronic spreadsheet that must be provided when submitting an adjustment for goods imported through the CLVS program on a consolidated CAD Type F, supporting the detailed changes relating to each individual shipment being adjusted.

Web service (API)

An application programming interface that facilitates the accounting and revenue management processes with the CBSA.

Guidelines

1. This memorandum is to be used as a guide by those preparing and submitting adjustments for commercial goods imported on a Commercial Accounting Declaration (CAD), after the implementation of CARM R3 on October 21, 2024. As of this date, the CAD replaces the previous Form B3, Canada Customs Coding Form, and Form B2, Canada Customs – Adjustment Request Form.
2. When an adjustment is submitted, the CARM system leverages version management, creating a single accounting declaration record. When an adjustment is accepted it will be treated as the next version of the CAD.
3. An adjustment may be submitted by an importer or an authorized representative, such as a customs broker or third party consultant, to which the importer has granted delegated authority to act on their behalf. For more information on delegated authority, refer to [Memorandum D1-6-1, Authority to Act as Agent](#).
4. This memorandum does not include information on how to submit an adjustment for goods which have been accounted for prior to the implementation of CARM R3 on a Form B3, Canada Customs Coding Form. For information on how to submit an adjustment to a Form B3, refer to [Memorandum D17-2-4, Preparation and Presentation of Pre-CARM Adjustments](#).
5. This memorandum does not include information on how to submit an adjustment for a business number change. Information on how to request a business number change can be found in [Memorandum D17-2-3, Business Number Changes and Commercial Accounting Declaration Withdraw Requests](#).
6. All commercial adjustments must be processed using a CAD in CARM, including those accounted by mail on a Form E14, CBSA Postal Import Form. This memorandum includes instructions on how to submit a request when goods have been accounted for using this form.
7. Not all adjustment requirements and processing instructions outlined in the memorandum apply to importers enrolled in the Customs Self-Assessment (CSA) program. For information on CSA adjustments, refer to [Memorandum D23-3-1, Customs Self-Assessment for Importers](#).



Reasons for submitting an adjustment

8. There are many reasons a TCP could submit an adjustment request to the CBSA. Although this is not an exhaustive list, some examples include:

- a) The TCP has discovered an error in the origin, tariff classification, or value for duty of the goods and is making a voluntary amendment to their original declaration, as per their obligation under section 32.2 of the [Customs Act](#). For more information regarding "reason to believe" and the obligation to self-adjust, refer to [Memorandum D11-6-6, Reason to Believe and Corrections to the Declaration of Origin, Tariff Classification, and Value for Duty](#).
- b) The TCP is submitting amendments to their declarations as a result of trade compliance verification. For more information on these types of adjustments, refer to [Memorandum D11-6-10, Reassessment Policy](#).
- c) The TCP wishes to apply for a refund under section 74 or 76 of the [Customs Act](#). For more information on the refund of duties on commercial importations, refer to [Memorandum D6-2-3, Refund of Duties](#).
- d) The TCP is making a request for re-determination of provisional duty assessed by the CBSA under [Special Import Measures Act \(SIMA\)](#). For more information on this process, please refer to [Memorandum D14-1-3, Re-determinations and Appeals Under the Special Import Measures Act](#).
- e) The TCP is correcting a declaration of tariff classification involving diverted goods. Diversion occurs when goods have been accounted under a conditional relief tariff item and are used or disposed of in a manner other than that specified in the conditional relief tariff item declared on the CAD. The [Diversion of Imported Goods Exemption Regulations](#) specify certain instances in which diversions need not be reported.

Note: The importer is legally responsible for reporting any diversion of goods from the purpose for which relief was granted. For more information on the diversion of goods, refer to [Memorandum D11-8-5, Conditional Relief Tariff Items](#).

- f) The TCP wishes to amend a declaration containing minor clerical or typographical errors in the invoice quantity, vendor's name, or vendor's address. Errors are not to be considered clerical or typographical under the following circumstances:
 - I. When revenue changes are involved;
 - II. When there is a change in the tariff classification number, whether or not the rates are the same;
 - III. When there is a change in value for purposes of the CBSA, whether or not the goods are dutiable; and,



- IV. To change the importer's name or business number. For details on submitting adjustment requests of this nature, refer to [Memorandum D17-2-3](#).

Submitting an adjustment

9. An adjustment to a CAD may only be made after the payment due date and within the legislative time frame. Changes required before the payment due date may be submitted as a correction, as per [Memorandum D17-1-5, Accounting for Commercial Goods](#).
10. An adjustment may be submitted by a TCP using the CARM Client Portal (CCP), Electronic Data Interchange (EDI) or Web service (API).
11. To transmit using EDI or API, TCPs should contact the CARM Client Support Help Desk [online](#) or by phone at 1-800-461-9999.
12. To make an adjustment using the CCP, the TCP selects the CAD and edits any field requiring a change. These changes will be validated and if accepted, will create a new version of the CAD.
13. To make an adjustment using an EDI connection or API, the TCP must transmit the entire CAD again in full, with changes to the fields requiring an adjustment. Upon receipt, a response message will be generated and returned to the TCP confirming acceptance or errors.
14. Adjustments require a reason code, which is linked to a legislative authority and reason for the change. For a list of reason codes, refer to [Appendix A - Reason Codes](#).
15. Up to three different reason codes may be provided. Issues that involve SIMA however, are to be submitted as a request for re-determination through the CCP. For more information on how to request a re-determination of SIMA see [Memorandum D14-1-3](#).
16. Changes to the CAD transaction number, release office, or the release date require a CAD withdraw request, and the resubmission of a new CAD. For more information on submitting a CAD withdraw request, refer to [Memorandum D17-2-3](#).
17. Supporting documentation is required for all changes resulting in refunds during the adjustment period and must be uploaded via the CCP. When submitting documents, the CCP can accommodate up to 45 MB per file, to a maximum of 150 MB per submission. Only 10 files can be submitted at a time. If the TCP needs to submit more than this, they can make multiple submissions.
18. Supporting documentation for adjustments resulting in a refund must be received no later than 11:59:59 PM EST on the same day the adjustment is submitted. Adjustments resulting in a refund that are submitted without supporting documentation, will be rejected by the CBSA and legislative time limits will not be protected.



19. To ensure that an adjustment is not rejected for missing supporting documentation, it is recommended that TCPs submitting an adjustment via the CCP, upload their documents at the time of submission. For TCPs submitting an adjustment via EDI or API, it is recommended that supporting documents be uploaded in the CCP before the adjusted version of the CAD is submitted via EDI or API.

Processing of an adjustment

20. After an adjustment to a CAD is submitted and passes validation, it may be referred to a CBSA officer for further review before a decision is rendered.

21. If the adjustment request does not require review by a CBSA officer, the TCP will receive a message confirming acceptance of the adjustment request. This means that the version submitted by the TCP will be considered the latest version of the CAD.

22. If the adjustment request requires review by a CBSA officer, a message will indicate that approval is pending. This means that the CAD is subject to change following the CBSA officer's decision, and what the TCP submitted may not reflect the final version of the CAD.

23. If upon review of the adjustment, the CBSA officer discovers that the adjustment request has provided a reason code with the incorrect legislative authority, the request will be rejected.

24. If the CBSA officer requires additional information and/or supporting documentation from the TCP to determine if legislative requirements are met, the CBSA officer may send a request to the TCP through the CCP or other channel (e.g. phone, email) at their discretion. The TCP can reply back to the officer and/or upload the information/documentation to the CAD via the CCP as directed. Failure to provide the requested documentation within the established time frame, will result in the request being rejected.

25. Following the review of the request and any required documentation, the CBSA officer will process the request by either accepting, rejecting, or denying the adjustment request.

26. If an adjustment request is rejected by the CBSA, a new CAD version is created, replicating the version that was on file before the adjustment request was submitted by the TCP. For example, if an adjustment is submitted to CAD version 1, and it is rejected by a CBSA officer, the TCP's request (CAD version 2) will show as "rejected" in the CCP, and CAD version 3 will be created, mirroring what was on CAD version 1. CAD version 3 will show as "approved".

27. Adjustments that are denied will be processed the same way those that are rejected, whereby the version that was submitted by the TCP will appear as "rejected" and a new version will be created and show as "approved". To differentiate between a rejection and a denial the TCP must refer the reason code on the SoAdj.



28. A CBSA officer may also partially accept a request by approving one or more of the requested changes, and denying others. When this occurs, the version the TCP submitted will show as “approved”. To TCP will be able to identify the changes that were denied, by reviewing the fields that the CBSA corrected back to the original values, the appropriate denial reason code(s), and the officer’s comments on the SoAdj explaining the partial approval.

29. There is no corresponding EDI message sent after the CBSA officer processes the adjustment. Therefore, in all cases where a CBSA officer processes the request, the TCP must access the CCP and review the decision. If an adjustment request is partially accepted or fully denied, the TCPs can obtain the latest version of the CAD via API.

30. Once processing is complete, the CARM system will:

- a) post the updated duties and taxes, along with any applicable interest to the importer’s account;
- b) assign a payment due date based on the date of posting; and,
- c) issue a Statement of Adjustment (SoAdj).

31. When a CAD has been rejected, the SoAdj will appear on the version that was rejected.

32. The CAD may be further reviewed by the CBSA once it has been posted. Pursuant to section 59 of the [Customs Act](#), a CBSA officer may re-determine or further re-determine the origin, tariff classification, and/or value for duty of imported goods at any time within four years after the date of the determination, or within such further time as may be prescribed

Payment

33. The payment due date for adjustments resulting in an amount owing to the CBSA will be based on the date the adjustment is posted, and will follow the standard billing cycle. This means that adjustments posted between the 18th of month 1 and the 17th of month 2 will be due 10 weekdays after the 17th of month 2. For more information on payment due dates, refer to [Memorandum D17-5-1, Payment of Duties and Taxes on Imported Commercial Goods](#).

Refunds of GST

34. The CBSA will accept adjustment requests and render decisions for GST refund requests, where GST has been overpaid when accounting for imported commercial goods on a CAD. The CBSA however, will not issue a credit for the GST refund to the importer’s account. Importers who are GST registrants will receive the refund as an input tax credit from the Canada Revenue Agency (CRA). Information on input tax credits from the CRA can be found on the [CRA’s website](#). TCPs who are non-GST registrants can submit [Form GST 189, General Application for Rebate of GST/HST](#), along with their SoAdj from the CBSA, to the CRA to request their refund.



Interest

35. If an adjustment results in an amount owing to the CBSA, interest will be calculated and added to the amount owing. If the adjustment results in a refund to the importer, and the adjustment is not processed within 90 days, the CARM system will calculate interest beginning the 91st day after the claim was successfully submitted in the CARM system.

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

Statement of Adjustment (SoAdj)

37. A SoAdj is generated to notify TCPs of a decision made in response to an adjustment they have submitted or when a CBSA-initiated review of a CAD results in an adjustment. This statement could constitute notice of refund, a non-revenue change, or a request for payment.

38. The SoAdj is available on the CCP and captures the result of the adjustment, including information on previous and adjusted transactional details, the change in total duties and/or taxes assessed (if applicable), the legislative authority supporting the change, and the TCP's appeal rights (if applicable).

Record of Intent (ROI)

39. Whenever an adjustment is being reviewed by the CBSA, the TCP is unable to make changes as the transaction is locked.

40. While an adjustment request is locked, the TCP may submit a Record of Intent (ROI) to protect their legislative time limits related to adjustment submissions and interest calculations.

41. When the CAD is unlocked due to a decision being rendered, the TCP can then submit the changes referencing the ROI. The date identified on the ROI will be used as the filing date for interest calculations.

Split-line adjustments

42. When a change results in the need to split a CAD line, the TCP must complete a two step adjustment process in order to ensure that interest is calculated correctly and that the decision is rendered on the correct line.

43. For the first step, the TCP must submit an adjustment to reduce the amounts in the Quantity and Value for Currency Conversion (VCC) fields on the original line that requires the split. In the same adjustment, one or more new lines must be created for this same commodity, and the total Quantity and VCC amounts of these newly created lines must be equivalent to



the amounts that are being reduced from the original line. No other change is to be made in this step.

44. Step one is an administrative step that will result in \$0 owing in duties, taxes and interest. The reason code for this adjustment must be R3-7-1.Qty. An example of step one is detailed below.

CAD Version	Line	Description	Classification	QTY	VCC	Currency	Duties Amount	Duties Delta	GST Amount	GST Delta	Reason Code	Duties Interest	GST Interest
V1	1	Mattresses	9404.90.90.90	5000	500,000	CAD	\$70,000	N/A	\$28,500	N/A	N/A	N/A	N/A
Step 1: Original line QTY and VCC is adjusted. New line is created with same classification, and the QTY and VCC are the amounts the original line was reduced by.													
V2	1	Mattresses	9404.90.90.90	4000	400,000	CAD	\$56,000	-\$14,000	\$22,800	-\$5,700	R3-7-1.QTY	\$0.00	\$0.00
	2	Mattresses	9404.90.90.90	1000	100,000	CAD	\$14,000	\$14,000	\$5,700	\$5,700	R3-7-1.QTY	\$0.00	\$0.00
								\$0		\$0		\$0.00	\$0.00

45. Once the adjustment from step one has been posted, the TCP can perform step two, which requires that the newly added commodity line(s) be adjusted to reflect the accurate trade data (e.g. corrected tariff classification). The reason code that corresponds to the applicable legislative issue and reason for the change must be provided. An example of step two is detailed below.

CAD Version	Line	Description	Classification	QTY	VCC	Currency	Duties Amount	Duties Delta	GST Amount	GST Delta	Reason Code	Duties Interest	GST Interest
Step 2: New line is adjusted to reflect correct classification. This change results in additional duties, taxes, and interest owing.													
V3	1	Mattresses	9404.90.90.90	4000	400,000	CAD	\$56,000	\$0.00	\$22,800	\$0	N/A	N/A	N/A
	2	Mattresses	9406.90.20.00	1000	100,000	CAD	\$15,500	\$1,500	\$5,775	\$75	R3-32-2-2.TC	\$26.88	\$1.35
								\$1,500		\$75		\$26.88	\$1.35

Mass adjustments

46. A mass adjustment may be submitted to adjust two or more CADs for the same legislative issue for up to three reasons. All reason codes selected must fall under the same issue and apply to all goods within the mass adjustment. The exception to this is a request to change a tariff classification, that may require a change in tariff treatment or country of origin, and two issues are involved.

47. A mass adjustment may be submitted via the CCP, EDI or API.



48. To submit a mass adjustment via the CCP, the TCP selects the level of adjustment being made (i.e. general details [header, invoice [sub-header], or commodity [line item]]) and the CADs that they wish to have the mass adjustment applied to. The field(s) that require an adjustment can be changed and this change is applied to all CADs selected in the mass adjustment.

49. To submit a mass adjustment via EDI or API, the TCP must first generate a mass adjustment case number using the CCP. The TCP can then re-transmit all of the CADs selected for the mass adjustment again in full using EDI or API, with the requested changes and include the applicable case number that was generated. CAD's must be transmitted within 5 business days of the mass adjustment case number creation. Failure to do so will result in closure of the mass adjustment case by the CBSA.

50. Supporting documentation for each CAD within a mass adjustment is required in situations where the mass adjustment results in a refund, and less than 25 CADs are being adjusted. The supporting documentation must be uploaded via the CCP no later than 11:59:59 PM EST on the same day the CADs in the mass adjustment are submitted.

51. When submitting supporting documentation, the CCP can accommodate up to 45 MB per file, to a maximum of 150 MB per submission. Only 10 files can be submitted at a time. If the TCP needs to submit more than this, they can make multiple submissions.

52. Supporting documentation for each CAD within a mass adjustment is not required on the day of submission, in situations where 25 or more CADs are being adjusted. The TCP must have supporting documentation readily available for all CADs within the mass adjustment, and be able to provide upon request by the CBSA. Failure to provide documentation by the assigned deadline may result in rejection of the mass adjustment.

53. When a mass adjustment is processed, each CAD will reflect the changes made on a new version, and each CAD will receive a SoAdj.

Adjustments following a compliance verification

54. Following a CBSA trade compliance verification, an importer may be required to submit adjustments within 90 days from the date of the Trade Compliance Verification Report. These corrections may be submitted as individual adjustments or as a mass adjustment.

55. Adjustments submitted as a result of any CBSA verification or review must reference the case number found on the Directed Compliance Letter, Compliance Validation Letter, or Trade Compliance Verification Final Report.



Courier Low Value Shipment (CLVS) adjustments

56. For goods imported under the Courier Low-Value Shipment (CLVS) program on a consolidated CAD Type F, a recap sheet must be provided supporting the detailed changes relating to each individual shipment being adjusted.

57. The recap sheet is a TCP generated spreadsheet that contains all of the applicable fields on the CAD for each shipment and must show both the as declared values from the previous version and the corrected values.

58. A template for the recap sheet can be requested by sending an email to [CBSA-ASFC Assessment and Licensing Unit@cbsa-asfc.gc.ca](mailto:CBSA-ASFC_Assessment_and_Licensing_Unit@cbsa-asfc.gc.ca).

59. When submitting an adjustment in CARM, the TCP may submit changes to one or more shipments accounted for within a CAD Type F in a single request, so long as all shipments and their changes are captured on the recap sheet and are for the same legislative issue and reasons.

60. Supporting documentation is required for all changes on the recap sheet resulting in a refund.

61. Adjustments to a CAD Type F may only be made in CARM for commercial goods.

62. Adjustments for non-commercial goods cannot be submitted through CARM and must be made through [Form B2G, CBSA Informal Adjustment Request](#) or through CREDITS for approved participants. For more information on non-commercial refunds, refer to [Memorandum D6-2-6, Refund of Duties and Taxes on Non-Commercial Importations](#).

Submitting a paper CAD adjustment

63. As per section 2.2 of the [Accounting for Imported Goods and Payment of Duties Regulations](#), a TCP must submit a CAD by electronic means, in accordance with the *Electronic Commerce Client Requirements Document*, unless the Minister determines that:

- a) the infrastructure is inadequate or incompatible with the electronic means set out in the *Electronic Commerce Client Requirements Document* (e.g. CARM outage of a significant duration);
- b) a natural disaster, a national crisis or any other exceptional circumstance prevents or impedes the use of the electronic means or makes using them unreliable; or
- c) it is impracticable for a person, due to circumstances outside of their control, to account for goods by the electronic means.



64. Where a TCP is unable to submit subsequent version of a CAD electronically due these circumstances, a paper CAD adjustment may be submitted using Form BSF945, Exception Commercial Accounting Declaration – Adjustment.

65. A Form BSF945 will only be accepted in these situations where a transaction's legislative's time limits are within 2 business days of expiry. If the transaction is not within this period, the TCP is to refrain from submitting until the outage has been resolved.

Note: Form BSF945 will be uploaded to the CBSA website and linked at a later date

66. To submit a Form BSF945, the TCP is to complete the form with the corrected changes (i.e. new version of the CAD) and submit by mail to the applicable address below. Adjustments requesting a refund must include supporting documentation with the form.

For goods released in the Atlantic, Northern Ontario and Quebec regions, the request must be submitted to:

CBSA
Trade Operations Division
C/O CAD Adjustment Unit
400 Youville Square, 5th floor
Montréal, Quebec H2Y 2C2

For goods released in the Greater Toronto Area (GTA), Southern Ontario, Prairie and Pacific regions, the request must be submitted to:

CBSA
Trade Operations Division
C/O CAD Adjustment Unit
55 Bay Street North, 6th floor
Hamilton, Ontario L8R 3P7

67. The date in which the form is sent by registered mail or by courier will be deemed to be the date of filing for the purposes of the prescribed periods under section 74(8) of the [Customs Act](#).

Adjustments to goods imported by mail

68. Commercial goods imported by mail that have a value for duty greater than \$3,300 must be accounted for as a CAD Type C and an adjustment in CARM can be submitted as per the instructions outlined in this memorandum.

69. Commercial goods imported by mail that have a value for duty not exceeding \$3,300 will be accounted on a Form E14, CBSA Postal Import Form. To submit an adjustment for



commercial goods imported on a Form E14, a TCP must submit the following documents to the CBSA:

- a) A copy of the Form E14 that the goods were accounted for on;
- b) Form BSF945, Exception Commercial Accounting Declaration – Adjustment completed as per Appendix B; and
- c) Supporting documentation to substantiate the adjustment request.

Note: Form BSF945 will be uploaded to the CBSA website and linked at a later date

70. These documents must be submitted by mail to the locations below based on where the goods were released.

For goods released in the Atlantic, Northern Ontario and Quebec regions, the request must be submitted to:

CBSA
Trade Operations Division
C/O CAD Adjustment Unit
400 Youville Square, 5th floor
Montréal, Quebec H2Y 2C2

For goods released in the Greater Toronto Area (GTA), Southern Ontario, Prairie and Pacific regions, the request must be submitted to:

CBSA
Trade Operations Division
C/O CAD Adjustment Unit
55 Bay Street North, 6th floor
Hamilton, Ontario L8R 3P7

71. The completed Form BSF945 must include a 15 digit business number with an import/export account identifier (RM). For more information on how to register for a business number or an importer/exporter program account identifier, refer to [CARM Client Portal onboarding documentation](#).

72. If approved, the CBSA will create a Pre-CARM As Declared Type F CAD under the importer's business number in CARM, and process the adjustment against the CAD.

73. A SoAdj will be issued, explaining the decision rendered and any amounts owing or being credited to the TCP's account as a result of the adjustment. To view the adjustment and account balance, registered importers can login to the CCP.

74. [Form B2G, CBSA Informal Adjustment Request](#) can only be used for adjustment requests related to non-commercial goods. If a Form B2G is received for commercial goods imported on



a Form E14, the request will be rejected and the importer will be required to resubmit the request following the instructions listed above.

Appendix A: Reason codes

The following reason codes can be used by the TCP when submitting a correction, adjustment, business number change, or withdraw request to a CAD.

Reason Code	Reason Code Description	Authority Code Description
R2-110	Obsolete/surplus	Requesting a refund on goods deemed obsolete or surplus under section 110 of the <i>Customs Tariff</i>
R2-113-1	Drawback – section 89 or 101 of the <i>Customs Tariff</i>	Authority to request a refund or drawback of duties under section 113(1) of the <i>Customs Tariff</i> when relief could have been, but was not, granted under section 89 or 101 of the <i>Customs Tariff</i> (note section 101 requires relief to be claimed at time of accounting)
R2-115-3	Discretionary relief Minister section 115(3) of the <i>Customs Tariff</i>	Authority for the application of Discretionary relief/remission under section 115(3) of the <i>Customs Tariff</i> by way of refund (requires the recommendation of the Minister and is issued on a case by case basis, whereas 74(1)(g) is under prescribed circumstances available to everyone)
R2-23-4-E	Special Order In Council (OIC) granted	Authority to request a refund pursuant to a special Order in Council granted under section 23 of the Financial Administration Act (FAA)
R2-74-1-A	Damage/ deterioration/ destruction	Requesting a refund of duties paid on goods suffering damage, deterioration or destruction while in transit to Canada under section 74(1)(a) of the <i>Customs Act</i>
R2-74-1-B	Shortage	Requesting a refund where the quantity released is less than the quantity on which duties were paid (shortages) under section 74(1)(b) of the <i>Customs Act</i>
R2-74-1-C	Inferior quality	Requesting a refund for goods of inferior quality than on which duties were paid (less than prime goods) under section 74(1)(c) of the <i>Customs Act</i>
R2-74-1-C1	Claim preferential TT - NAFTA/CCFTA	Requesting a refund under section 74(1)(c.1) of the <i>Customs Act</i> when changing Tariff Treatment from a Non-Preferential Tariff Treatment to Preferential Tariff Treatment under NAFTA or CCFTA
R2-74-1-C11	Claim preferential TT - CIFTA /CCRFTA/CUSMA	Requesting a refund under section 74(1)(c.11) of the <i>Customs Act</i> when changing Tariff Treatment from a Non-Preferential Tariff Treatment to Preferential Tariff Treatment under CIFTA or CCRFTA or CUSMA



Reason Code	Reason Code Description	Authority Code Description
R2-74-1-D.ED	Excise duty	Requesting a refund of Excise Duty under section 74(1)(d) of the <i>Customs Act</i>
R2-74-1-D.ET	Excise tax	Requesting a refund of Excise Tax under section 74(1)(d) of the <i>Customs Act</i>
R2-74-1-D.TYPO	Error: clerical, typographical or similar	Requesting a refund due to a clerical, typographical or similar error under section 74(1)(d) of the <i>Customs Act</i>
R2-74-1-E.TC	Change to TC	Requesting a refund for change in Tariff Classification and no previous decision has been issued under section 74(1)(e) of the <i>Customs Act</i>
R2-74-1-E.TT	Change to TT not CIFTA, NAFTA, CCRFTA or CUSMA	Requesting a refund under section 74(1)(e) of the <i>Customs Act</i> due to a change in tariff treatment [other than as described in section 74 (1) (c.1) or (c.11)] and no previous decision has been issued
R2-74-1-E.VFD	Change to VFD	Requesting a refund under section 74(1)(e) of the <i>Customs Act</i> for change in Value for Duty and no other decision has been issued
R2-74-1-F	Diverted goods	Requesting a refund under section 74(1)(f) of the <i>Customs Act</i> when the goods imported have been diverted to a qualified end-use, or to a qualified end-user, as described in the List of Tariff Provisions set out in the schedule to the <i>Customs Tariff</i> or any other regulation that may be prescribed
R2-74-1-F.OIC	Diverted goods - OIC	Requesting a refund under section 74(1)(f) of the <i>Customs Act</i> when the goods imported have been diverted to a qualified end-use, or to a qualified end-user or other conditional provisions granted by Special Authority in the form of an OIC
R2-74-1-G	Other prescribed reason	Requesting a refund of duties overpaid or paid in error for any reason that may be prescribed under section 74(1)(g) of the <i>Customs Act</i>
R2-74-1-G.OIC	OIC reducing duty rate	Requesting a refund of duties overpaid or paid in error under section 74(1)(g) of the <i>Customs Act</i> when the goods are qualified for an Order in Council reducing the rate of duty
R2-74-1-G-53	Surtax paid in error	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error. For the surtax imposed under sub-section 53(2) of the <i>Customs Tariff</i>
R2-74-1-G-55	Surtax overpaid in error sub-section 55(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1) (g) of the <i>Customs Act</i> for surtax overpaid or paid in error. For the surtax imposed under sub-section 55(1) of the <i>Customs Tariff</i>
R2-74-1-G-63	Surtax paid in error, sub-section 63(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1) (g) of the <i>Customs Act</i> for surtax overpaid or paid in error. For the surtax imposed under sub-section 63(1) of the <i>Customs Tariff</i>



Reason Code	Reason Code Description	Authority Code Description
R2-74-1-G-68	Surtax paid in error, sub-section 68(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error. For the surtax imposed under sub-section 68(1) of the <i>Customs Tariff</i>
R2-74-1-G-77-1	Surtax paid in error, sub-section 77.1(2) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error. For the surtax imposed under sub-section 77.1(2) of the <i>Customs Tariff</i>
R2-74-1-G-77-6	Surtax paid in error, sub-section 77.6(2) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error. For the surtax imposed under subsection 77.6(2) of the <i>Customs Tariff</i>
R2-74-1-G-78	Surtax paid in error, sub-section 78(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error. For the surtax imposed under sub-section 78(1) of the <i>Customs Tariff</i>
R2-74-1-GR	OIC reducing duty rate - retro	Requesting a refund of duties overpaid or paid in error when the goods are qualified for a retroactive Order in Council reducing the rate of duty; request under section 74(1)(g) of the <i>Customs Act</i>
R2-74-1-GR-53	Surtax - retro OIC sub-section .53(2) of <i>Customs Tariff</i>)	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error when goods are qualified for a retroactive Order in Council. For the surtax imposed under sub-section 53(2) of the <i>Customs Tariff</i>
R2-74-1-GR-55	Surtax paid in error - OIC, sub-section 55(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error when goods are qualified for a retroactive Order in Council. For the surtax imposed under sub-section 55(1) of the <i>Customs Tariff</i>
R2-74-1-GR-63	Surtax paid in error - OIC, sub-section 63(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error when goods are qualified for a retroactive Order in Council. For the surtax imposed under sub-section 63(1) of the <i>Customs Tariff</i>
R2-74-1-GR-68	Surtax paid in error - OIC, sub-section 68(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error when goods are qualified for a retroactive Order in Council. For the surtax imposed under sub-section 68(1) of the <i>Customs Tariff</i>
R2-74-1-GR-77-1	Surtax paid in error - OIC, sub-section 77.1(2) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error when goods are qualified for a retroactive Order in Council. For the surtax imposed under sub-section 77.1(2) of the <i>Customs Tariff</i>
R2-74-1-GR-77-6	Surtax paid in error - OIC, sub-section 77.6(2) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error when goods are qualified for a retroactive Order in



Reason Code	Reason Code Description	Authority Code Description
		Council. For the surtax imposed under sub-section 77.6(2) of the <i>Customs Tariff</i>
R2-74-1-GR-78	Surtax paid in error - OIC, sub-section 78(1) of the <i>Customs Tariff</i>	Requesting a refund under section 74(1)(g) of the <i>Customs Act</i> for surtax overpaid or paid in error when goods are qualified for a retroactive Order in Council. For the surtax imposed under sub-section 78(1) of the <i>Customs Tariff</i>
R2-76-1	Defective / inferior quality / not goods ordered	Requesting a refund on goods duty paid found to be defective, are of inferior quality or are not the goods ordered and have subsequently been exported or destroyed; request under section 76(1) of the <i>Customs Act</i>
R2-78	Scrap, waste, by-products	Requesting a refund under section 78 of the <i>Customs Act</i> when it is found that goods which have been destroyed or otherwise disposed of result in merchantable scrap, waste or by-products and the amount of refund request granted is to be reduced by the value of the resulting scrap, waste or by-products
R2-79	Sum in lieu of	Requesting a refund under section 79 of the <i>Customs Act</i> in those instances where it is difficult to determine an exact amount of any abatement or refund and a specific sum for abatement or refund is negotiated between the Agency and client
R2-89-1-A	Goods exported in same condition	Authority for relief granted from the payment of duties on goods released and subsequently exported in the same condition under section 89(1)(a) of the <i>Customs Tariff</i>
R2-89-1-B	Goods processed in Canada, exported	Authority for relief granted from the payment of duties on goods released, processed in Canada and subsequently exported under section 89(1)(b) of the <i>Customs Tariff</i>
R2-89-1-C	Consumed/expended in processing, exported	Authority for relief granted from the payment of duties on goods released and directly consumed or expended in the processing in Canada of goods that are subsequently exported in the same condition under section 89(1)(c) of the <i>Customs Tariff</i>
R2-89-1-D	Same quantity/class, processed, exported	Authority for relief granted from the payment of duties on goods released, if the same quantity of domestic or imported goods of the same class is processed in Canada and subsequently exported under section 89(1)(d) of the <i>Customs Tariff</i>
R2-89-1-E	Same quantity/class consumed in processing	Authority for relief granted from the payment of duties on goods released, if the same quantity of domestic or imported goods of the same class is directly consumed or expended in the processing in



Reason Code	Reason Code Description	Authority Code Description
		Canada of goods that are subsequently exported under section 89(1)(e) of the <i>Customs Tariff</i>
R2-92-2-A	Correction - Ex-Warehouse	Authority for correcting accounting of goods ex-warehoused and in fact under section 92(2)(a) of the <i>Customs Tariff</i>
R2-92-2-B	Correction - Ships' Stores	Authority for correcting accounting of goods ex-warehoused and in fact designated as Ships' Stores, supplied for use on board a conveyance and exported under section 92(2)(b) of the <i>Customs Tariff</i>
R2-9999-03	HST Newfoundland	Authority used when granting a refund of the Provincial Sales Tax component of the HST for the Province of Newfoundland
R2-9999-04	HST Nova Scotia	Authority used when granting a refund of the Provincial Sales Tax component of the HST for the Province of Nova Scotia
R2-9999-05	HST New Brunswick	Authority used when granting a refund of the Provincial Sales Tax component of the HST for the Province of New Brunswick
R2-9999-07	PST Quebec	Authority used when granting a Provincial Sales Tax Refund for the Province of Quebec
R2-9999-08	PST Ontario	Authority used when granting a Provincial Sales Tax Refund for the Province of Ontario
R2-9999-09	PST Manitoba	Authority used when granting a Provincial Sales Tax Refund for the Province of Manitoba
R2-9999-10	PST Saskatchewan	Authority used when granting a Provincial Sales Tax Refund for the Province of Saskatchewan
R2-9999-12	PST British Columbia	Authority used when granting a Provincial Sales Tax Refund for the Province of British Columbia
R2-9999-51	Provincial tobacco tax	Authority used when granting a refund of Provincial Tobacco Tax in the Province of Alberta
R3-114-1	Repay refund issued	Authority under section 114(1) of the <i>Customs Tariff</i> to account for an overpayment of refund under section 110 or drawback under section 113 of the <i>Customs Tariff</i> and the related interest
R3-118-1	Failure to comply with the conditions	Authority to file an adjustment for failure to comply with conditions required for relief under section 118(1) of the <i>Customs Tariff</i>
R3-118-2	Drawback refunded but goods not exported	Authority for adjustments filed under section 118(2) of the <i>Customs Tariff</i> for payment of duty, where drawback was granted on goods deemed exported, and are not subsequently exported and diverted to another use
R3-133	Assess special duty on spirits	Authority to apply Special Duty on Spirits imported by a Licensed User as per section 133 of the Excise Act 2001



Reason Code	Reason Code Description	Authority Code Description
R3-20-1	Amend rate of duty	Authority for imposition of Customs duty at the rate set out in the list of Tariff Provisions, the "F" Staging List, or Section 29 of the <i>Customs Tariff</i> . Used when amending a rate of duty under section 20(1) of the <i>Customs Tariff</i>
R3-21-1	Assess Excise	Authority for the Imposition of additional duties on all goods subject to Excise (equal to Excise duty) under section 21(1) of the <i>Customs Tariff</i>
R3-21-1-E	Assess Excise Duty	Authority for the Imposition of an additional duties on all goods subject to Excise (Excise duty) under section 21(1) of the <i>Customs Tariff</i>
R3-23-1	Assess Excise Tax on goods from scheduled I & II	To apply Excise Tax under section 23(1) of the Excise Tax Act on goods listed in Schedules I and II (Used when assessing or voluntary payments received. Refunds will fall under 74(1)(g))
R3-23-5	Failure to meet conditions of remission	Used to assess amounts owing to the Agency when conditions of a remission, which was granted under section 23 of the Financial Administration Act, have failed to be met
R3-27-1	Assess Excise Tax on wine	To apply Excise Tax on wine under section 27(1) of the Excise Tax Act (Used when assessing or voluntary payments received. Refunds will fall under section 74(1)(g) of the <i>Customs Act</i>)
R3-32-2-1-TT	Change Tariff Treatment	Changing Tariff Treatment under section 32.2(1) of the <i>Customs Act</i> from a Preferential Tariff Treatment (NAFTA or CCFTA or CUSMA) to a Non-Preferential Tariff Treatment
R3-32-2-2.GST	Change GST status	Changing the GST Status under section 32.2(2) of the <i>Customs Act</i>
R3-32-2-2.TC	Change TC	Changing the tariff Classification under section 32.2(2) of the <i>Customs Act</i>
R3-32-2-2.TL	Time limit ext. 1/60 1/120	Requesting a time limit extension under section 32.2(2) of the <i>Customs Act</i> for goods imported on 1/60 or 1/120 Temporary Importation
R3-32-2-2.TT	Change to TT - higher or same duty rate	Changing Tariff Treatment under section 32.2(2) of the <i>Customs Act</i> from a Preferential Tariff Treatment (other than a Free Trade Agreement as in 32.2(1)) to a Non-Preferential Tariff Treatment or to another Preferential Tariff Treatment with higher rate of duty
R3-32-2-2.VFD	Change VFD	Changing the Value for Duty under section 32.2(2) of the <i>Customs Act</i>
R3-32-2-6.OIC	Report diversion - OIC	Reporting a diversion under section 32.2(6) of the <i>Customs Act</i> for changes in end-use provisions when goods are diverted to or from qualified end-use or other conditional provisions granted by Special Authority (usually in the form of an OIC)



Reason Code	Reason Code Description	Authority Code Description
R3-32-2-6.TC	Report diversion - TC	Reporting a diversion under section 32.2(6) of the <i>Customs Act</i> for changes in end-use provisions when goods are diverted either to or from a qualified end-use or other conditional provision (usually by virtue of Tariff Classification)
R3-32-2-6.TI	Temp import staying in CA	Reporting a diversion under section 32.2(6) of the <i>Customs Act</i> when goods were imported under 1/60th or 1/120th provisions and, contiguous to the temporary importation, the goods are now to remain in Canada and must be accounted for on their remaining value
R3-32-2-6-SS	Report diversion - Ships' Stores	Reporting of diversions of Ships' store under section 32.2(6) of the <i>Customs Act</i> when goods are diverted either to or from a qualified end-use or other conditional provision (usually by virtue of Tariff Classification).
R3-42	Assess excise duty on tobacco products	Authority to apply Excise Duty on Tobacco Products and Raw Leaf Tobacco as per the Excise Act 2001 Schedule 1
R3-53-2-B	Assess surtax	Authority for the imposition of surtax under section 53(2)(b) of the <i>Customs Tariff</i>
R3-55-1	Assess surtax	Authority for the imposition of surtax under the <i>Customs Tariff</i> under section 55(1) of the <i>Customs Tariff</i>
R3-63-1	Assess surtax	Authority for the imposition of surtax under section 63(1) of the <i>Customs Tariff</i>
R3-68-1	Assess surtax	Authority for the imposition of surtax under section 68(1) of the <i>Customs Tariff</i>
R3-7-1.BN	Business Number change	BN Change under section 7.1 of the <i>Customs Act</i>
R3-7-1.CNN	Cargo Control Number Change	Cargo Control Number Change under section 7.1 of the <i>Customs Act</i>
R3-7-1.COO	Country of Origin change	Country of Origin change under section 7.1 of the <i>Customs Act</i>
R3-7-1.POE	Place of export change	Place of export change under section 7.1 of the <i>Customs Act</i>
R3-7-1.QTY	Quantity Change with no financial impact	Quantity Change with no financial impact under section 7.1 of the <i>Customs Act</i>
R3-7-1.TYPO	Correction results in Amount Receivable	Clerical, typographical or similar error resulting into an amount payable to the CBSA under section 7.1 of the <i>Customs Act</i>
R3-7-1.UOM	Unit of Measure	Unit of Measure under section 7.1 of the <i>Customs Act</i>
R3-7-1.VFD	Value for Duty Code	Value for Duty Code under section 7.1 of the <i>Customs Act</i>
R3-7-1.WGT	Weight Change with no financial impact	Weight Change with no financial impact under section 7.1 of the <i>Customs Act</i>
R3-77-1-2	Assess surtax	Authority for the imposition of surtax under section 77.1(2) of the <i>Customs Tariff</i>



Reason Code	Reason Code Description	Authority Code Description
R3-77-6-2	Assess surtax	Authority for the imposition of surtax under section 77.6(2) of the <i>Customs Tariff</i>
R3-78-1	Assess surtax	Authority for the imposition of surtax under section 78(1) of the <i>Customs Tariff</i>
R3-80-2-1	Repayment if refunded under section 73 to 76 of the <i>Customs Act</i>	Excess to be repaid under section 80.2(1) of the <i>Customs Act</i> if an abatement or refund is granted to a person under sections 73 to 76 of the <i>Customs Act</i> and the person is not entitled to all or part of it
R3-80-2-2	Repayment if refunded under section 74(1)(f) of the <i>Customs Act</i>	Excess to be repaid under section 80.2(2) of the <i>Customs Act</i> if an abatement or refund is granted to a person under sections 74(1)(f) of the <i>Customs Act</i> and the goods are sold or otherwise disposed of or are subsequently used in a manner that fails to comply with a condition imposed under the <i>Customs Tariff</i> or under any regulations
R4.56.1.1	Request for a re-determination under section 56 (1.1) of SIMA	Authority used for requesting a re-determination under section 56 of the <i>Special Import Measures Act</i> , including goods from the United States, within 90 days after a determination.
R4-56.1.01	Request for a re-determination under section .56 (1.01) of SIMA	Authority used for requesting a re-determination under section 56 of the <i>Special Import Measures Act</i> , including goods from a NAFTA/CUSMA country, within 90 days after a determination.
R4-58-1.1	Request for re-determination (Appeal) section 58(1.1) of SIMA	Authority under which a TCP will appeal a decision made under section 55 or section.57 of SIMA, including goods from a NAFTA country.
R4-58-2	Request for re-determination (Appeal) section 58(2) of SIMA	Authority under which a TCP will appeal a decision made under section 55 or section 57 of SIMA, including goods from the United States.
R4-70-1	Request to apply a scope ruling per section 70(1) / 55 of SIMA	Authority used to request the application of a scope ruling by the President under section 59(1) of the <i>Special Import Measures Act</i> of a section 55 decision
R4-70-2	Request for re-determination per section 70(2)/56 of SIMA	Authority used to request the application of a scope ruling by a designated officer to any determination made under section 56 of the <i>Special Import Measures Act</i>
R4-70-3	Re-determination request per 70(3) / 57 or 59 of SIMA	Authority used to request an application of a scope ruling under section 59(1) of the <i>Special Import Measures Act</i> of a section 57 or 59(1)(a) or (e) determination
R4-74-1.E.VFD	Change to VFD	Requesting a refund of SIMA Duties under section 74(1)(e) of the <i>Customs Act</i> for change in Value for Duty and no other decision has been issued
R4-74-1-D.TYPO	Error: clerical, typographical or similar	Requesting a refund due to a clerical, typographical or similar error under section 74(1)(d) of the <i>Customs Act</i>



Reason Code	Reason Code Description	Authority Code Description
R4-74-1-E.TC	Change to TC under the CA	Requesting a refund of SIMA duties for change in Tariff Classification and no previous decision has been issued
R4-74-1-E.TT	Change to TT not CIFTA, NAFTA, CCRFTA, CUSMA	Requesting a refund of SIMA duties under section 74(1)(e) of the <i>Customs Act</i> due to a change in tariff treatment [other than as described in section 74(1) (c.1) or (c.11) of the <i>Customs Act</i>] and no previous decision has been issued
R4-74-1-G	Other prescribed reason	Requesting a refund of SIMA duties overpaid or paid in error for any reason that may be prescribed under section 74(1)(g) of the <i>Customs Act</i>
R4-74-1-G.OIC	OIC reducing duty rate	Requesting a refund of SIMA duties overpaid or paid in error under section 74(1)(g) of the <i>Customs Act</i> when the goods are qualified for an Order in Council reducing the rate of duty
R4-76-1	Defective / inferior quality / not goods ordered	Requesting a refund on goods with SIMA duty paid found to be defective, are of inferior quality or are not the goods ordered and have subsequently been exported or destroyed; request under section 76(1) of the <i>Customs Act</i>
R4-79	Sum in lieu of	Requesting a refund under section 79 of the <i>Customs Act</i> in those instances where it is difficult to determine an exact amount of any abatement or refund and a specific sum for abatement or refund is negotiated between the Agency and client
R5-00-CCL	Correction Classification	Requesting a correction for class prior to the CAD payment due date
R5-00-COT	Correction Others	Requesting a correction, other than value, class or tariff treatment prior to the CAD payment due date
R5-00-CTT	Correction Tariff Treatment	Requesting a correction for tariff treatment prior to the CAD payment due date
R5-00-CVA	Correction Valuation	Requesting a correction for value for duty prior to the CAD payment due date

The following reason codes are for CBSA use when initiating an adjustment, or when rejecting or denying a request from a TCP. They cannot be used by a TCP.

Reason Code	Reason Code Description	Authority Code Description
R1-58-1	Determination under 58(1) of the <i>Customs Act</i>	Authority for determinations made by an officer under section 58(1) of the <i>Customs Act</i> . These adjustments will usually be issued if an importer has failed to comply with a request to account for Non-Reported goods. (e.g. issued an exit report following a verification)



Reason Code	Reason Code Description	Authority Code Description
R1-59-1-A-I	Re-determination under 59(1)(a) of the <i>Customs Act</i>	Authority for adjustment issued under section 59(1)(a)(i) of the <i>Customs Act</i> , rendering a re-determination within four years after the date of determination based on a verification under section 42 of the <i>Customs Act</i> (Accounts Receivable and Non-Revenue only)
R1-59-1-A-II	Re-determination under 59(1)(a) under the <i>Customs Act</i>	Authority for adjustment issued under section 59(1)(a)(ii) of the <i>Customs Act</i> rendering a re-determination within four years after the date of determination when considered advisable by the Minister (Accounts Receivable and Non-Revenue only)
R1-59-1-A-II-R	Re-determination under 59(1)(a) under the <i>Customs Act</i>	Authority for adjustment issued under section 59(1)(a)(ii) of the <i>Customs Act</i> rendering a re-determination within four years after the date of determination when considered advisable by the Minister (Accounts Payable only)
R1-59-1-A-I-R	Re-determination under 59(1)(a) under the <i>Customs Act</i>	Authority for adjustment issued under section 59(1)(a)(i) of the <i>Customs Act</i> rendering a re-determination within four years after the date of determination based on a verification under section 42 of the <i>Customs Act</i> (Accounts Payable only)
R1-59-1-B	Further re-determination under 59(1)(b) of the <i>Customs Act</i>	Authority for adjustment issued under section 59(1)(b) of the <i>Customs Act</i> rendering a further re-determination within four years after the date of determination based on a verification under section 42 of the <i>Customs Act</i> (Accounts Receivable and Non-Revenue only)
R1-59-1-B-R	Further re-determination under 59(1)(b) of the <i>Customs Act</i>	Authority for adjustment issued under section 59(1)(b) of the <i>Customs Act</i> rendering a further re-determination within four years after the date of determination based on a verification under section 42 of the <i>Customs Act</i> (Accounts Payable only)
R2-110(DENY)	Obsolete/surplus	Requesting a refund on goods deemed obsolete or surplus under section 110 of the <i>Customs Tariff</i>
R2-113-1(DENY)	Drawback – section 89 or 101 of the <i>Customs Tariff</i>	Authority to request a refund or drawback of duties under section 113(1) of the <i>Customs Tariff</i> when relief could have been, but was not, granted under sections 89 or 101 of the <i>Customs Tariff</i> (note section 101 requires relief to be claimed at time of accounting)
R2-115-3(DENY)	Discretionary relief Minister section 115(3) of the <i>Customs Tariff</i>	Authority for the application of Discretionary relief/remission under section 115(3) of the <i>Customs Tariff</i> by way of refund (requires the recommendation of the Minister and is issued on a case by case basis, whereas section 74(1)(g) of the <i>Customs Act</i> is under prescribed circumstances available to everyone)



Reason Code	Reason Code Description	Authority Code Description
R2-23-4-E(DENY)	Special OIC granted	Authority to request a refund pursuant to a special Order in Council granted under section 23 of the Financial Administration Act (FAA)
R2-3-2	Refund past interest	Used to refund past interest by reducing the interest rate from Specified to Prescribed under section 3.2 of the <i>Customs Act</i>
R2-3-3-1	Waive past interest	To waive/cancel the interest/penalty claimed under section 3.2 or 3.3 (fairness) of the <i>Customs Act</i>
R2-3-3-1-R	Cancel past interest	To waive/cancel the interest/penalty claimed under section 3.2 or 3.3 (fairness) of the <i>Customs Act</i> .
R2-74-1-A(DENY)	Damage/deterioration/destruction	Requesting a refund of duties paid on goods suffering damage, deterioration or destruction while in transit to Canada under section 74(1)(a) of the <i>Customs Act</i>
R2-74-1-B(DENY)	Shortage	Requesting a refund where the quantity released is less than the quantity on which duties were paid (shortages) under section 74(1)(b) of the <i>Customs Act</i>
R2-74-1-C(DENY)	Inferior quality	Requesting a refund for goods of inferior quality than on which duties were paid (less than prime goods) under section 74(1)(c) of the <i>Customs Act</i>
R2-74-1-D.ED (DENY)	Excise duty	Requesting a refund of Excise Duty under section 74(1)(d) of the <i>Customs Act</i>
R2-74-1-D.ET (DENY)	Excise tax	Requesting a refund of Excise Tax under section 74(1)(d) of the <i>Customs Act</i>
R2-74-1-D.TYPO (D)	Error: clerical, typographical or similar	Requesting a refund due to a clerical, typographical or similar error under section 74(1)(d) of the <i>Customs Act</i>
R2-74-4-A(DENY)	Denial of refund	The application is denied under section 74(4)(a) of the <i>Customs Act</i> because at the time the goods were accounted for under subsection 32(1), (3) or (5) of the <i>Customs Act</i> , they were not eligible for preferential tariff treatment under a free trade agreement
R2-74-4-B(DENY)	Denial of refund	The application is denied under section 74(4)(b) of the <i>Customs Act</i> because the origin, tariff classification or value for duty of the goods as claimed in the application is incorrect
R2-74-5(DENY)	Reject of refund	Denial under section 74(5) of the <i>Customs Act</i> of an application for a refund under section 74 (1)(c.1), (c.11), (e), (f) or (g) of the <i>Customs Act</i> on the basis that complete or accurate documentation has not been provided, or on any ground other than the ground specified in subsection 74(4) of the <i>Customs Act</i> , is not to be treated for the purposes of this Act as if it were a re-determination under this Act of origin, tariff classification or value for duty



Reason Code	Reason Code Description	Authority Code Description
R2-74-6-A	Refund w/o application—section 74(1) a-c or(d) of the <i>Customs Act</i>	Authority to be used by the agency to initiate a refund under the provisions of subsection 74(6)(a) of the <i>Customs Act</i>
R2-74-6-B	Refund w/o application—section 74(1) (g) of the <i>Customs Act</i>	Authority to be used by the agency initiate a refund under the provisions of subsection 74(6)(b) of the <i>Customs Act</i>
R2-76-1(DENY)	Defective / inferior quality / not goods ordered	Requesting a refund on goods duty paid found to be defective, are of inferior quality or are not the goods ordered and have subsequently been exported or destroyed; request under section 76(1) of the <i>Customs Act</i>
R2-89-1-A(DENY)	Goods exported in same condition	Authority for relief granted from the payment of duties on goods released and subsequently exported in the same condition under section 89(1)(a) of the <i>Customs Tariff</i>
R2-89-1-B(DENY)	Goods processed in Canada, exported	Authority for relief granted from the payment of duties on goods released, processed in Canada and subsequently exported under section 89(1)(b) of the <i>Customs Tariff</i>
R2-89-1-C(DENY)	Consumed/expended in processing, exported	Authority for relief granted from the payment of duties on goods released and directly consumed or expended in the processing in Canada of goods that are subsequently exported in the same condition under section 89(1)(c) of the <i>Customs Tariff</i>
R2-89-1-D(DENY)	Same quantity/class, processed, exported	Authority for relief granted from the payment of duties on goods released, if the same quantity of domestic or imported goods of the same class is processed in Canada and subsequently exported under section 89(1)(d) of the <i>Customs Tariff</i>
R2-89-1-E(DENY)	Same quantity/class consumed in processing	Authority for relief granted from the payment of duties on goods released, if the same quantity of domestic or imported goods of the same class is directly consumed or expended in the processing in Canada of goods that are subsequently exported under section 89(1)(e) of the <i>Customs Tariff</i>
R2-92-2-A(DENY)	Correction - Ex-Warehouse	Authority for correcting accounting of goods ex-warehoused and in fact under section 92(2)(a) of the <i>Customs Tariff</i>
R2-92-2-B(DENY)	Correction - Ships' Stores	Authority for correcting accounting of goods ex-warehoused and in fact designated as Ships' Stores, supplied for use on board a conveyance and exported under section 92(2)(b) of the <i>Customs Tariff</i>
R2-9900-03(DENY)	HST Newfoundland	Authority used when denying a refund of the Provincial Sales Tax component of the HST for the Province of Newfoundland



Reason Code	Reason Code Description	Authority Code Description
R2-9900-04(DENY)	HST Nova Scotia	Authority used when denying a refund of the Provincial Sales Tax component of the HST for the Province of Nova Scotia
R2-9900-05(DENY)	HST New Brunswick	Authority used when denying a refund of the Provincial Sales Tax component of the HST for the Province of New Brunswick
R2-9900-07(DENY)	PST Quebec	Authority used when denying a Provincial Sales Tax Refund for the Province of Quebec
R2-9900-08(DENY)	PST Ontario	Authority used when denying a Provincial Sales Tax Refund for the Province of Ontario
R2-9900-09(DENY)	PST Manitoba	Authority used when denying a Provincial Sales Tax Refund for the Province of Manitoba
R2-9900-10(DENY)	PST Saskatchewan	Authority used when denying a Provincial Sales Tax Refund for the Province of Saskatchewan
R2-9900-12(DENY)	PST British Columbia	Authority used when denying a Provincial Sales Tax Refund for the Province of British Columbia
R2-9900-51(DENY)	Alberta tobacco tax	Authority used when denying a refund of Provincial Tobacco Tax in the Province of Alberta
R3-32-2-2.GST(DENY)	Change GST status	Changing the GST Status under section 32.2(2) of the <i>Customs Act</i>
R3-32-2-2.TC(DENY)	Change TC	Changing the tariff Classification under section 32.2(2) of the <i>Customs Act</i>
R3-32-2-2.TL(DENY)	Time limit ext. 1/60 1/120	Requesting a time limit extension under section 32.2(2) of the <i>Customs Act</i> for goods imported on 1/60 or 1/120 Temporary Importation
R3-32-2-2.TT(DENY)	Change to TT - higher duty rate	Changing Tariff Treatment under section 32.2(2) of the <i>Customs Act</i> from a Preferential Tariff Treatment (other than a Free Trade Agreement as in section 32.2(1)) to a Non-Preferential Tariff Treatment or to another Preferential Tariff Treatment with higher rate of duty
R3-32-2-2.VFD(DENY)	Change VFD	Changing the Value for Duty under section 32.2(2) of the <i>Customs Act</i>
R3-32-2-6.OIC(DENY)	Report diversion - OIC	Reporting a diversion under section 32.2(6) of the <i>Customs Act</i> for changes in end-use provisions when goods are diverted to or from qualified end-use or other conditional provisions granted by Special Authority (usually in the form of an OIC)
R3-32-2-6.TC(DENY)	Report diversion - TC	Reporting a diversion under section 32.2(6) of the <i>Customs Act</i> for changes in end-use provisions when goods are diverted either to or from a qualified end-use or other conditional provision (usually by virtue of Tariff Classification)
R3-32-2-6.TI(DENY)	Temp import staying in CA	Reporting a diversion under section 32.2(6) of the <i>Customs Act</i> when goods were imported under 1/60th or 1/120th provisions and, contiguous to the temporary importation, the goods are now to



Reason Code	Reason Code Description	Authority Code Description
		remain in Canada and must be accounted for on their remaining value
R3-32-2-6-SS(DENY)	Report diversion - Ships' Stores	Reporting of diversions of Ships' Store under section 32.2(6) of the <i>Customs Act</i> when goods are diverted either to or from a qualified end-use or other conditional provision (usually by virtue of Tariff Classification).
R4-12-2	Decision under section 12(2) of SIMA	Authority used for issuing an adjustment under section 12(2) of the <i>Special Import Measures Act</i>
R4-13-2-4.B	Expedited Review under section 13.2(4) of SIMA	Authority used for processing an assessment during an Expedited review of Normal Value, Export Price or Amount of Subsidy and the review is currently in progress under section 13.2(4) of the <i>Special Import Measures Act</i>
R4-13-2-5.A	Confirming or amending the Normal Value	Authority used for issuing an assessment confirming or amending the Normal Value, Export Price or Amount of Subsidy pursuant to section 13.2(5) of the <i>Special Import Measures Act</i>
R4-13-2-5.B	Confirming or amending the Normal Value	Authority used for issuing an assessment confirming or amending the Normal Value, Export Price or Amount of Subsidy pursuant to section 13.2(5) of the <i>Special Import Measures Act</i>
R4-55.A	Decision under section 55 of SIMA	Authority used for issuing an assessment where a decision has been rendered under section 55 of the <i>Special Import Measures Act</i>
R4-55.B	Decision under section 55 of SIMA	Authority used for issuing an assessment where a decision has been rendered under section 55 of the <i>Special Import Measures Act</i>
R4-55-1.A	Decisions under section 55.1 / 57(b) of SIMA	Authority used for issuing a determination / re-determination of circumvention under section 55.1 / 57(b) of the <i>Special Import Measures Act</i>
R4-55-1.B	Decisions under section 55.1 / 57(b) of SIMA	Authority used for issuing a determination / re-determination of circumvention under section 55.1 / 57(b) of the <i>Special Import Measures Act</i>
R4-56-I.A	Decision under section 56 of SIMA	Authority used for issuing a decision under section 56 of the <i>Special Import Measures Act</i> within 30 days from the date of accounting
R4-56-I.B	Decision under section 56 of SIMA	Authority used for issuing a decision under section 56 of the <i>Special Import Measures Act</i> within 30 days from the date of accounting
R4-57-A	Decision under section 57(a) of SIMA	Authority used for issuing a re-determination under section 57(a) of the <i>Special Import Measures Act</i>
R4-57-A.E	Decision under section 57(a) of SIMA	Authority used for issuing a re-determination under section 57(a) of the <i>Special Import Measures Act</i>
R4-57-B	Decision under section 57(b) of SIMA	Authority used for issuing a re-determination under section 57(b) of the <i>Special Import Measures Act</i>



Reason Code	Reason Code Description	Authority Code Description
R4-57-B.E	Decision under section 57(b) of SIMA	Authority used for issuing a re-determination under section 57(b) of the <i>Special Import Measures Act</i>
R4-59-1.1	Decision under section.59(1.1) of SIMA	Authority for the President to re-determine a decision under section 59(1)(a) to (c) and (e) of the <i>Special Import Measures Act</i> before an appeal under section 61of is heard, on the recommendation of the Attorney General of Canada.
R4-59-1-A	Decision under section 59(1)(A) of SIMA	Authority used for issuing a re-determination under section 59(1)(a) of the <i>Special Import Measures Act</i> for a decision under sections 55, 56 or 57 of SIMA, in accordance with a request made under sections 58(1.1) or (2) of SIMA
R4-59-1-B	Decision under section 59(1)(b) of SIMA	Authority used for issuing a re-determination under section 59(1)(b) of the <i>Special Import Measures Act</i> for a decision under sections 55, 56, 57 or 59 at any time, if the importer or exporter has made any misrepresentation or committed a fraud in accounting for the goods under subsection 32(1), (3) or (5) of the <i>Customs Act</i> or in obtaining release of the goods
R4-59-1-C	Decision under section 59(1)(c) of SIMA	Authority used for issuing a re-determination under section 59(1)(c) of the <i>Special Import Measures Act</i> for a decision under sections 55, 56, 57 or 59, at any time, if subsection 2(6) or sections 26 or 28 applies or at any time becomes applicable in respect of the goods
R4-59-1-E	Decision under section 59(1)(e) of SIMA	Authority used for issuing a re-determination under section 59(1)(e) of the <i>Special Import Measures Act</i> for a decision under sections 55, 56 or 57 in any case where the President deems it advisable, within two years after the determination referred to in section 55 or subsection 56(1), as the case may be
R4-61-1	Decision under section 59(1)(d) of SIMA	Authority used for issuing a re-determination under section 59(1)(d) of the <i>Special Import Measures Act</i> to give effect of a decision by the CITT, Federal Court or Supreme Court of Canada
R4-70-1-I	Decisions under section 70(1) / 55 of SIMA	Authority used for applying a scope ruling, upon written request, and issuing a re-determination by the President under section 59(1) of the <i>Special Import Measures Act</i> of a section 55 decision
R4-70-2-I	Decisions under section 70(2) / 56 of SIMA	Authority used for applying a scope ruling, upon written request, and issuing a re-determination by a designated officer under section 57 of the <i>Special Import Measures Act</i> of a section 56 decision



Reason Code	Reason Code Description	Authority Code Description
R4-70-3-I	Decisions under section 70(3) / 57 or 59 of SIMA	Authority used for applying a scope ruling, upon written request, and issuing a re-determination by the president under section 59(1) of the <i>Special Import Measures Act</i> of a section 57 or 59(1)(a) or (e) determination
R4-70-4-I	Decisions under section 70(4) / 56 of SIMA	Authority used for applying a scope ruling and issuing a re-determination by a designated officer under Section 57 of the <i>Special Import Measures Act</i> of a Section 56 decision
R4-70-5-I	Decisions under section 70(5) / 55, 56 or 57 of SIMA	Authority used for applying a scope ruling and issuing a re-determination by the president under Section 59(1) of the <i>Special Import Measures Act</i> of a Section 55, 57 or 59(1)(a) or (e) determination
R4-74-1-D-S	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 74(1)(d) of the <i>Customs Act</i> when granting or denying a refund of duties assessed under the <i>Special Import Measures Act</i> if the calculation of duties owing was based on a clerical, typographical or similar error
R4-74-1-D-S(D)	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 74(1)(d) of the <i>Customs Act</i> when granting or denying a refund of duties assessed under the <i>Special Import Measures Act</i> if the calculation of duties owing was based on a clerical, typographical or similar error
R4-74-1-E-S	Refund of SIMA Duties under the <i>Customs Act</i>	Authority used under section 74(1)(e) of the <i>Customs Act</i> to grant or deny a refund of duties assessed under the <i>Special Import Measures Act</i> which were paid or overpaid as a result of an error in the determination under section 58(2) of the <i>Customs Act</i> of origin (other than in the circumstances described in section 74(1)(c.1) or (c.11) of the <i>Customs Act</i>), tariff classification or value for duty in respect of the goods and the determination has not been the subject of a decision under section 59 to 61 of the <i>Customs Act</i>
R4-74-1-E-S(DENY)	Refund of SIMA Duties under the <i>Customs Act</i>	Authority used under section 74(1)(e) of the <i>Customs Act</i> to grant or deny a refund of duties assessed under the <i>Special Import Measures Act</i> which were paid or overpaid as a result of an error in the determination under section 58(2) of the <i>Customs Act</i> of origin (other than in the circumstances described in section 74(1)(c.1) or (c.11) of the <i>Customs Act</i>), tariff classification or value for duty in respect of the goods and the determination has not been the subject of a decision under section 59 to 61
R4-74-1-G.OTH	Refund of SIMA duties under the <i>Customs Act</i>	Refund or denial of SIMA duties under section 74(1)(g) for reasons other than those of section 74(4)(a)&(b) of the <i>Customs Act</i>



Reason Code	Reason Code Description	Authority Code Description
R4-74-1-G.OTH(DENY)	Refund of SIMA duties under the <i>Customs Act</i>	Refund or denial of SIMA duties under section 74(1)(g) for reasons other than those of section 74(4)(a)&(b) of the <i>Customs Act</i>
R4-74-1-G-S	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 74(1)(g) of the <i>Customs Act</i> to grant or deny a refund of the duties assessed under the <i>Special Import Measures Act</i> which were overpaid or paid in error for reason that may be prescribed
R4-74-1-G-S(DENY)	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 74(1)(g) of the <i>Customs Act</i> to grant or deny a refund of the duties assessed under the <i>Special Import Measures Act</i> which were overpaid or paid in error for reason that may be prescribed
R4-74-1-G-S.OIC	Refund of SIMA duties under the <i>Customs Act</i>	Authority under section 74(1)(g) of the <i>Customs Act</i> to grant a refund of the duties assessed under the <i>Special Import Measures Act</i> relating to OIC reducing the rate of duty
R4-74-1-G-S.OIC(D)	Refund of SIMA duties under the <i>Customs Act</i>	Authority under section 74(1)(g) of the <i>Customs Act</i> to grant a refund of the duties assessed under the <i>Special Import Measures Act</i> relating to OIC reducing the rate of duty
R4-76-1-S	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 76(1) of the <i>Customs Act</i> to grant or deny a refund of duties paid which were assessed under the <i>Special Import Measures Act</i> when goods are defective, inferior quality or not as ordered and are disposed in a manner acceptable to the Minister
R4-76-1-S(DENY)	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 76(1) of the <i>Customs Act</i> to grant or deny a refund of duties paid which were assessed under the <i>Special Import Measures Act</i> when goods are defective, inferior quality or not as ordered and are disposed in a manner acceptable to the Minister
R4-77-1-6	Decision under section 59(2)	Authority used for issuing a re-determination under section 59(2) of the <i>Special Import Measures Act</i> to give effect of a decision by a Panel under Part I.1 of the <i>Special Import Measures Act</i> as it relates to NAFTA [Part II of SIMA as it relates to FTA (currently in suspension)]
R4-79-S	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 79(1) of the <i>Customs Act</i> to grant a refund or abatement of duties assessed under the <i>Special Import Measures Act</i> , where it is difficult to determine the exact amount; a sum in lieu of the abatement or refund
R4-79-S(DENY)	Refund of SIMA duties under the <i>Customs Act</i>	Authority used under section 79(1) of the <i>Customs Act</i> to grant a refund or abatement of duties assessed under the <i>Special Import Measures Act</i> ,



Reason Code	Reason Code Description	Authority Code Description
		where it is difficult to determine the exact amount; a sum in lieu of the abatement or refund
R4-8-1-1	Assess Provisional Duty under 8(1.1) of SIMA	Authority used for the assessment of Provisional Duty under section 8(1.1) of the <i>Special Import Measures Act</i> (Decision was referred back to the Tribunal)
R4-8-1-Y	Assess Provisional Duty under 8(1) of SIMA	Authority used for the assessment of Provisional Duty under section 8(1) of the <i>Special Import Measures Act</i> (after July 2/2002)
R4-8-2	Refund of Provisional Duty paid under 8(2)) of SIMA	Authority used for issuing a refund of Provisional Duty paid under section 8(2) of the <i>Special Import Measures Act</i>
R4-8-6	Assess Provisional Duty under 8(6) of SIMA	Authority used for issuing an assessment of Provisional Duty under section 8(6) of the <i>Special Import Measures Act</i> as a result of termination of undertaking
R4-9-4	Assess duty under section 9(4) of SIMA	Authority used under section 9(4) of the <i>Special Import Measures Act</i> for issuing an assessment based on a determination which has been rescinded and referred back to the CITT
R4-9-4-R	Refund of duty under section 9(4) of SIMA	Authority used for issuing a refund under section 9(4) of the <i>Special Import Measures Act</i> based on a determination which has been rescinded and referred back to the CITT
R4-ADMIN1	Rejection a request when filing criteria not met	Authority used to reject a request for re-determination of SIMA when all filing criteria have not been met
R4-ADMIN2	Rejection of a request outside time limit	Authority used to reject a request for re-determination of SIMA when the request is submitted outside the legislative time limit
R4-ADMIN3	Rejection as CBSA review will be conducted	Authority used to reject a request for re-determination of SIMA as an Agency review will automatically be conducted through the normal course of enforcement activity (open case established)
R5-00	Not legislated	Administrative authority used for those circumstances not covered by specific Legislative Authorities
R5-00-B	Cancel an account receivable decision	Administrative authority used to cancel a previously issued accounts receivable decision before a new decision can be issued
R5-00-CSA	CSA situation	Administrative authority used for the processing of a pre-CSA conversion submission processed after the client is converted to a CSA Client (refer to CCS Bulletin CCS-862 dated September 10, 2004)



Reason Code	Reason Code Description	Authority Code Description
R5-00-INV	Investigations	Administrative authority inventoried against an adjustment issued on behalf of Investigations
R5-00-N	Not legislated and no interest	Administrative authority used for those circumstances not covered by specific Legislative Authorities and no interest is applicable
R5-00-RCMP	RCMP	Administrative authority inventoried against an adjustment issued on behalf of The RCMP
R5-00-SIMA	SIMA	Administrative authority used for those circumstances not covered by specific legislative authorities when issued by Anti-Dumping Directorate
R5-00-WTOS	WTO Surtax	Administrative authority used for the imposition of Surtax by OIC under the World Trade Organization Implementation Act
R5-1	Cancel a refund decision	Administrative authority used when cancelling a previously issued an adjustment which demanded payment. End result of no amounts payable or receivable
R6-60-1	Appeal under 60	Authority for a request for re-determination or further re-determination by the President under section 60(1) of the <i>Customs Act</i>
R6-61-1-A-I	Appeal before CITT is heard	Authority for re-determination or further re-determination under section 61(1)(a)(i) of the <i>Customs Act</i> , at any time, of decision issued under 60(4) but before a CITT appeal is heard under section 67 of the <i>Custom Act</i>
R6-61-1-A-II	Fail to comply with the Customs Act	Authority for a decision issued of re-determination or further re-determination under section 61(1)(a)(ii) of the <i>Customs Act</i> where a person fails to comply with any provision of the <i>Customs Act</i>
R6-61-1-A-III	Giving effect to the court's decisions	Authority for rendering a decision under section 61(1)(a)(iii) of the <i>Customs Act</i> that gives effect to a decision issued by the CITT, Federal Court of Appeals (FCA) or the Supreme Court of Canada (SCC)
R6-61-1-A-III(DENY)	Giving effect to the court's decisions	Authority for rendering a decision under section 61(1)(a)(iii) of the <i>Customs Act</i> that gives effect to a decision issued by the CITT, Federal Court of Appeals (FCA) or the Supreme Court of Canada (SCC)
R6-61-1-A-III-P	Giving effect to the court's decisions	Re-determination or further re-determination under section 61(1)(a)(iii) of the <i>Customs Act</i> , at any time, when a decision would give effect to a decision of the CITT, Federal Court of Appeals (FCA) or Supreme Court of Canada (SCC) regarding prohibited goods
R6-61-1-A-II-P	Fail to comply with the <i>Customs Act</i>	Re-determination or further re-determination under section 61(1)(a)(ii) of the <i>Customs Act</i> , at any time,



Reason Code	Reason Code Description	Authority Code Description
		when a person fails to comply regarding prohibited goods
R6-61-1-A-I-P	Appeal before CITT is heard	Re-determination or further re-determination under section 61(1)(a)(l) of the <i>Customs Act</i> , at any time, of decision issued under 60(4) but before a CITT appeal is heard under section 67 regarding prohibited goods
R6-61-1-C-I	Class and Origin of subsequent goods	Authority for a decision issued under section 61(1)(c)(i) of the <i>Customs Act</i> to re-determination or further re-determination that gives effect to a decision issued by the CITT, Federal Court of Appeals (FCA) or the Supreme Court of Canada (SCC) for subsequent goods as it pertains to Tariff Classification or Origin only
R6-61-1-C-I(DENY)	Class and Origin of subsequent goods	Authority for a decision issued under section 61(1)(c)(i) of the <i>Customs Act</i> to re-determination or further re-determination that gives effect to a decision issued by the CITT, Federal Court of Appeals (FCA) or the Supreme Court of Canada (SCC) for subsequent goods as it pertains to Tariff Classification or Origin only
R6-61-1-C-II	Value for duty of subsequent goods	Authority for a decision issued under section 61(1)(c)(ii) of the <i>Customs Act</i> to re-determination or further re-determination that gives effect to a decision issued by the CITT, Federal Court of Appeals (FCA) or the Supreme Court of Canada (SCC) for subsequent goods as it pertains to Value for Duty only
R6-61-1-C-II(DENY)	Value for duty of subsequent goods	Authority for a decision issued under section 61(1)(c)(ii) of the <i>Customs Act</i> to re-determination or further re-determination that gives effect to a decision issued by the CITT, Federal Court of Appeals (FCA) or the Supreme Court of Canada (SCC) for subsequent goods as it pertains to Value for Duty only

Appendix B: Instructions for completing Form BSF945 when submitting an adjustment for commercial goods imported on a Form E14

To request an adjustment for commercial goods imported on a Form E14, Form BSF945 must be completed as per the following instructions:

Field Number:	Field Name:	Instructions:



3	Accounting Date	Provide the Issue Date from the E14
6	Mode of Transport	Print "Postal"
7	Release Date	Provide the Issue Date from the E14
11	Importer BN15	Provide the importer's 15 digit business number
12	Importer Name, Address and Telephone No.	Provide the importer's full name, mailing address and telephone number
19	Original Transaction No.	Provide the Inventory No. from the E14
36	Vendor Name Address and Telephone No.	Provide the name, address and telephone number of the vendor of the goods as it appears on the supporting invoice(s).
38	Invoice No.	Print the invoice number pertaining to the goods that are accounted for on the E14
39	Invoice Value	Print the value from the invoice pertaining to the goods that are accounted for on the E14
56-100	Commodity Line Details	<p>Complete only the fields where a change is being requested. Print the corrected information that is being requested.</p> <p>For example, to request a change in value, print the corrected value in field 78, Value for Duty.</p> <p>For adjustments requesting a refund of provincial taxes applied on commercial goods, \$0 should be printed in field 91, PST/HST Amount.</p>
101	Commodity Reason Code	<p>Provide the appropriate reason code as per Appendix A of this memorandum.</p> <p>For adjustments requesting a refund as a result of provincial taxes incorrectly applied on commercial goods, the R2-9999 code that corresponds to the appropriate province or territory is to be provided. For example R2-9999-08 for PST in Ontario.</p>
103	Commodity Remark	Provide a brief description of the reason for the adjustment request
105-111	Additional Commodity Reason Codes and Remarks	Provide additional reason codes and remarks if more than one adjustment reason is being requested
113-129	Declaration Totals	Complete the correct declaration totals being requested if known. If unknown, leave blank and the CBSA will calculate.
N/A	Signature and Date	Sign and date the request form
35	Notes	Any additional information that is relevant to the adjustment request, that cannot be entered in any



		of the designated fields, can be provided in this field.
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References

Consult these resources for further information.

Applicable legislation

[Customs Act](#)

[Customs Tariff](#)

[Diversion of Imported Goods Exemption Regulations](#)

[Refund of Duties Regulations](#)

[Special Import Measures Act \(SIMA\)](#)

Related forms

[Form B2G, CBSA Informal Adjustment Request](#)

[Form BSF945, Exception Commercial Accounting Declaration – Adjustment](#)

[Form GST 189, General Application for Rebate of GST/HST](#)

Related D memoranda

- [Memorandum D1-6-1, Authority to Act as Agent](#)
- [Memorandum D6-2-3, Refund of Duties](#)
- [Memorandum D11-6-5, Interest and Penalty Provisions: Determinations/Re-determinations, Appraisals/Re-appraisals, and Duty Relief](#)
- [Memorandum D11-6-6, Reason to Believe and Corrections to the Declaration of Origin, Tariff Classification, and Value for Duty](#)
- [Memorandum D11-6-7, Request under Section 60 of the Customs Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency](#)
- [Memorandum D11-6-10, Reassessment Policy](#)
- [Memorandum D11-8-5, Conditional Relief Tariff Items](#)



- [Memorandum D14-1-3, Re-determinations and Appeals under the Special Import Measures Act](#)
- [Memorandum D17-1-5, Accounting for Commercial Goods](#)
- [Memorandum D17-2-3, Business Number Changes and Commercial Accounting Declaration Withdraw Requests](#)
- [Memorandum D17-2-4, Preparation and Presentation of Pre-CARM Adjustments](#)
- [Memorandum D17-5-1, Payment of Duties and Taxes on Imported Commercial Goods](#)
- [Memorandum D23-3-1, Customs Self-Assessment for Importers](#)

Superseded D memoranda

D17-2-1, The Coding, Submission and Processing of Form B2 Canada Customs Adjustment Request

May 3, 2017

Issuing office

Regulatory Trade Programs Division
Trade and Anti-Dumping Programs Directorate
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