



Memorandum D8-1-4: Administrative Procedures Related to Form BSF865, Temporary Admission Permit

Ottawa, October 21, 2024

This memorandum outlines the administrative procedures related to Form BSF865, Temporary Admission Permit. This form may be used to document goods qualifying for temporary importation into Canada.

Plain language summary

Target audience: Importers of commercial goods.

Key content: How to complete Form BSF865 for the temporary importation of commercial goods under Tariff Item No. 9993.00.00.

Keywords: CARM, BSF865, accounting, commercial goods, TCP, payment, program, CAD, EDI.

On this page

- [Updates made to this D-memo](#)
- [Guidelines and general information](#)
 - [Security Deposit Required](#)
 - [Types of Security Deposits](#)
 - [Documentation](#)
 - [Acquittal](#)
 - [Time Limits](#)
 - [Refund Procedures for Security Deposits Taken to Account](#)
 - [Alternate Proof of Export](#)
- [Appendix](#)
- [References](#)
- [Contact us](#)

Updates made to this D-memo

- The revisions made in this memorandum do not affect or change any of the existing policies, but reflect the replacement of Form B3 3, *Canada Customs Coding Form* & Form B2, *Canada Customs Adjustment Request* with the *Commercial Accounting Declaration (CAD)*

Guidelines and general information

This memorandum outlines the administrative procedures related to Form [BSF865, Temporary Admission Permit](#).

This form may be used to document commercial goods qualifying for temporary importation into Canada under Tariff Item Number 9993.00.00.

An importer can also use an A.T.A. Carnet or a Canada/Chinese Taipei Carnet (Taiwan Carnet) to document temporarily imported goods. Details on the use and completion of these carnets can be found in [Memorandum D8-1-7, Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#).

The Temporary Admission Permit is only available via the CARM Client Portal, and cannot be submitted using an electronic entry presented by the following service options:

- 911 IGU- SWI
- 125 SEA-EDI / PARS EDI
- 463 AMG SEA EDI/ PARS OGD EDI
- 471 AMG MDM EDI / OGD EDI RMD

1. At the time of importation, the Canada Border Services Agency (CBSA) officer will first determine if the goods are prohibited, restricted or controlled. Detailed information on these subjects is contained in the [D9 series of memorandum](#) and [D18 series of memorandum](#).

2. The officer will then confirm that all other government department (OGD) requirements have been met. Goods, even if they are being imported temporarily, cannot be released by the CBSA until all the necessary inspections are completed and any required documents or certificates are produced, for example; veterinary certificates for horses, import permits for certain classes of goods, and Transport Canada Schedule VII declarations for some vehicles (i.e., imported for exhibition, demonstration, evaluation, or testing). Detailed information on OGD requirements is contained in the [D19 series of memorandum](#).

Security Deposit Required

3. The officer must determine whether a security deposit is required to ensure that the goods are exported. Where the goods are eligible for full relief of the Goods and Services Tax/Harmonized Sales Tax (GST/HST) and the officer determines that the importer is low risk for non-compliance with the terms of the temporary importation, the goods may be released without a security deposit and documentation on a Form BSF865 (formerly the [E29B](#)) or a Commercial Accounting Declaration (CAD, formerly

the [B3-3](#)), subject to any requirements in the applicable memoranda.

4. The maximum amount of a security deposit is the total customs duties and taxes, including the GST/HST, which would be owed, if the goods were imported permanently.

Commercial Importations

5. Where the goods are imported for commercial purposes and the total customs duties that would be owed, if the goods were accounted for under the provisions of section 32 of the [Customs Act](#) (i.e. permanently imported) is \$100 or less, a security deposit is not collected. The goods must meet the conditions of Tariff Item No. 9993.00.00. The \$100 amount does not include the GST/HST. Additional information on Tariff Item No. 9993.00.00 is contained in [Memorandum D8-1-1](#).

6. A security deposit is not required on commercial goods that meet the conditions of Tariff Item No. 9993.00.00 and one of the following conditions:

- (a) “originating” under the terms of the Canada-United States-Mexico Agreement (CUSMA), the Canada-Chile Free Trade Agreement (CCFTA), the Canada–Costa Rica Free Trade Agreement (CCRFTA) or such other Agreements as may be indicated in the [Temporary Importation \(Tariff Item No.. 9993.00.00\) Regulations](#), where the importer presents a certificate of origin or other acceptable documentation requirements (see Memoranda [D11-4-2, Proof of Origin of Imported Goods](#) and [D11-4-13, Rules of Origin for Casual Goods Under Free Trade Agreements](#));
- (b) intended for display or demonstration at a convention or exhibition held in Canada by any level of government, in Canada or a foreign state; or
- (c) commercial samples and advertising films, regardless of origin, imported from the United States, Mexico, Chile or Costa Rica.

Types of Security Deposits

7. The security deposit may be presented in the form of:

- (a) cash;
- (b) a certified cheque;
- (c) a transferable bond issued by the Government of Canada; or
- (d) a bond issued by:
 - (i) an entity that is licensed or otherwise authorized under the laws of Canada or a province to carry on the fidelity or surety class of insurance business and recommended to the Treasury Board by the Office of the Superintendent of Financial Institutions as a company whose bonds may be accepted by the

Government of Canada;

(ii) a member of the Canadian Payments Association under section 4 of the [Canadian Payments Act](#);

(iii) a corporation that accepts deposits insured by the Canada Deposit Insurance Corporation or the Régie de l'assurance-dépôts du Québec to the maximums permitted by the statutes, under which those institutions were established;

(iv) a credit union as defined in subsection 137(6) of the [Income Tax Act](#);

(v) a corporation that accepts deposits from the public, if repayment of the deposits is guaranteed by Her Majesty in right of a province.

8. Government of Canada Savings Bonds and letters of credit are not acceptable.

Cash or Certified Cheques

9. Certified cheques tendered as security deposits must be in Canadian funds and made payable to the Receiver General for Canada. Cash will be accepted as a deposit in Canadian or United States funds only. United States funds will be converted to Canadian funds.

10. Traveller's cheques and debit card transactions are considered as cash.

11. Security deposits tendered in the form of cash, traveller's cheques, certified cheques or debit card transactions will be refunded by a Government of Canada cheque.

Bonds

12. General information on the completion and posting of bonds may be found in [Memorandum D1-7-1, Posting Security for Transacting Bonded Operations](#).

13. The officer should ensure that the bond number entered on the CAD is current and applies to the importer or the importer's agent identified on it. Temporary importation privileges will not be extended to those importers or their agents who are known to have exceeded their standing security limits, unless additional security is posted.

14. When the security deposit is in the form of a bond, the amount identified on Form BSF865 would normally be for the full amount of the duties and taxes, including the GST/HST, which would be owed, if the goods were being imported permanently.

15. Please contact the CBSA at the below stated mail address if you wish to provide information related to your financial security:

Canada Border Services Agency
attention: Commercial Registration Unit
191 Laurier Avenue West, 12th floor
Ottawa, Ontario K1A 0L8

Documentation

Certificate of Origin

16. Where the importer is claiming preferential tariff treatment under a free trade agreement, a certificate of origin or a declaration that the importer has a certificate of origin must normally be attached to the Form BSF865 or CAD.

17. A certificate of origin is not required for goods valued at less than CAN\$2,500 imported under the CUSMA. Instead, the importer may provide the following statement, which may be handwritten, stamped or typed on a commercial contract or invoice covering the goods:

I certify that the goods referenced in this invoice/sales contract originate under the rules of origin specified for these goods in the Canada-United States-Mexico Agreement (CUSMA), and that further production or any other operation outside the territories of the parties has not occurred subsequent to production in the territories.

Name:

Title:

Company:

Status: (i.e., exporter or producer of the certified goods) Telephone:

Facsimile: country of origin (i.e., United States, Mexico, or United States and Mexico)

Signature:

Date:

18. Additional information is available in the [D11-4 Memoranda series](#) including, [D11-4-2, Proof of Origin of Imported Goods](#), [D11-4-13, Rules of Origin for Casual Goods Under Free Trade Agreements](#), [D11-4-14, Certification of Origin](#), and the [D11-5 Memoranda series](#).

Commercial Accounting Document (CAD)

19. Where the goods are duty free when classified in Chapters 1 to 97 of the [Customs Tariff](#), and the legislative provision providing relief of the GST/HST does not require a security deposit, the goods may be documented on a CAD. For example, an aircraft, imported temporarily to be repaired duty free under tariff item No. 8802.40.00 and eligible for full relief of the GST/HST under paragraph 3(d) of the [Non-taxable Imported Goods \(GST/HST\) Regulations](#), is accounted for on a CAD and GST/HST tax status code 66 would be entered in the appropriate field.

20. If the temporarily imported goods are not eligible for relief of the GST/HST, they must be accounted for on a CAD and the GST/HST paid. Where the goods are subject to the full GST/HST and a security deposit is required for the customs duties owing, the

importer must present both a Form BSF865 and a CAD. Where the goods are eligible for partial relief of the GST/HST, a CAD is sufficient.

Form BSF865, Temporary Admission Permit

21. Where the goods are eligible for full relief of the GST/HST and the officer determines a security deposit is warranted, it will be collected on a Form BSF865. In cases where a security deposit is not required but the officer wants to ensure that the goods are exported, they are also documented on a Form BSF865.

22. Detailed instructions for each field on the Form BSF865 appear in the Appendix of this memorandum.

23. The goods will not be released by the CBSA until a decision is made regarding the requirement to document and/or post a security deposit. The importer or the importer's agent may complete the Form BSF865 before the goods arrive at the port of entry. Where time permits, the officer may assist in the completion of the Form BSF865, but, generally, importers requiring help will be directed to a broker.

24. Each Form BSF865 is automatically assigned a transaction number in the CARM Client Portal (CCP) once submitted.

25. Once the officer has processed the Form BSF865, a copy is returned to the importer or the importer's agent. All copies returned to the importer or the importer's agent must be presented at the CBSA office of exit, together with the goods, at the time of export.

26. The CBSA may request a copy of the broker's written authorization to act on behalf of the importer. If the broker cannot produce this authorization, the goods will not be released from CBSA control until the importer contacts the CBSA.

Acquittal

27. Form BSF865 is acquitted and, if applicable, the security deposit is refunded, when:

- (a) the goods have been exported; or
- (b) the goods have been accounted for under the provisions of section 32 of the [Customs Act](#), and the duties owing have been paid; or
- (c) the goods have been destroyed and the destruction certified by an officer; or
- (d) the goods have been consumed or expended under prescribed circumstances; or
- (e) the goods have been abandoned to the Crown.

28. When the Form BSF865 is presented for acquittal, the acquittal office shall complete the acquittal portion of all copies of the form and date stamp and sign the copies. If the Form BSF865 is presented for acquittal at an office other than the issuing office, the acquittal office shall forward the acquitted importer copy to the issuing office.

The issuing office will process any applicable refund of the cash or cash-type security deposit.

Exportation of Goods

29. The period of temporary importation is terminated when the goods and all copies of the Form BSF865 are returned to the importer or the importer's agent at the time of importation are presented at:

- (a) the CBSA office of exit, or
- (b) an inland CBSA office, in which case the goods will be forwarded in bond to the CBSA office of exit under a cargo control document (CCD). The CCD number is used to acquit the Form BSF865. [Memorandum D3-1-1, Policy Respecting the Importation and Transportation of Goods](#), contains more information on the manifesting and examination procedures concerning the exportation of in-bond goods.

30. The goods are examined and compared with those listed on Form BSF865. If the officer is satisfied that the goods being exported are those covered by the Form BSF865, the officer will acquit the Form BSF865. The completed Importer Receipt Copy and, where applicable, the Customs Broker Copy are returned to the importer. Where the goods and the Form BSF865 are presented for export by a third party, such as a freight forwarder, it is the importer's responsibility to ensure that the Customs Broker Copy is provided to the broker.

31. If all of the goods listed on Form BSF865 are not exported at the same time, details of each partial exportation are noted on all copies of the Form BSF865. The officer must clearly indicate the goods and quantities being exported and the date of exportation. The officer will photocopy the pages and return the originals to the importer.

32. When the importer cannot produce the required copies of Form BSF865 at the time of exportation, full details of the goods being exported and the circumstances are recorded on an unnumbered Form BSF865. The Importer Receipt Copy and the Customs Broker Copy (where applicable) of the unnumbered Form BSF865 are given to the importer or the importer's agent. These copies are acceptable proof of export when the importer or the importer's agent is asked to acquit the original Form BSF865, as long as the goods described on the unnumbered Form BSF865 match the description of the goods on the incoming Form BSF865.

Goods Remaining in Canada

33. If the goods are to remain in Canada, the importer or the importer's agent must submit a CAD together with any supporting documentation, to the nearest CBSA office, accompanied by all copies of the Form BSF865 returned to the importer or the importer's agent at the time of importation. If the temporary importation was for

casual/non-commercial goods, the importer may also visit the nearest CBSA office to inquire about paying the applicable duties and taxes and requesting a Form BSF715, Casual Goods Accounting Document from the CBSA. See [Memorandum D17-1-3, Casual Importations](#) for more information about Form BSF715.

34. The date for determining the value for duty, the classification number and the rate of duty for importations remaining in Canada will normally be the date the goods entered Canada. The figures shown on the Form BSF715 or the CAD should match the figures shown on the Form BSF865. An exception is made for changes in the value for duty. Additional information on the correct valuation of goods originally imported temporarily for conventions, etc. and subsequently sold in Canada may be found in [Memorandum D13-11-1, Goods Sold in Canada While Entered Temporarily for Conventions and Exhibitions](#).

35. The copies of Form BSF865 will be signed, date stamped and acquitted by reference to the transaction number on the accounting document. The acquitted Importer Receipt Copy and, where applicable, the Customs Broker Copy will be returned to the importer or the importer's agent.

36. Where the security deposit was in the form of cash or a certified cheque, and the amount is equal to the duties payable, no further action is required by the importer or the importer's agent. If the deposit exceeds the amount owing, a refund cheque will be issued through the normal refund process. The refund cheque will be payable to the party indicated on the Form BSF865. When the deposit is less than the duties payable, the difference between the amount of the deposit and the duties owing will be collected immediately. Where there was no security deposit or the deposit was posted in the form of a bond, the duties owing will be collected immediately. In either case, the requirement to pay immediately is waived if the importer or the importer's agent presents a CAD.

Partial Permanent Importation

37. A Form BSF715 or a CAD must be presented when a portion of the goods described on the Form BSF865 is to remain in Canada.

38. If the officer is satisfied that the remainder of the goods has been exported, destroyed or abandoned, the Form BSF865 will be fully acquitted.

39. If the remainder of the goods are still in Canada, the details of the partial permanent importation are noted on all copies of the Form BSF865. The officer will photocopy the Form BSF865 and return all originals to the importer or the importer's agent. These copies must be presented when the remainder of the goods is exported, destroyed or abandoned to the Crown. The acquitted Importer Receipt Copy and, where applicable, the Customs Broker Copy will be returned to the importer or the importer's agent. If applicable, a refund cheque will be issued through the normal refund process, payable to the party indicated on the Form BSF865.

Destruction of Goods

40. Where the goods are destroyed by accident, such as in a car crash or hotel fire, the CBSA will accept a report from a police officer or a fire marshal, attesting to the destruction of the goods. A copy of this report is to be attached to the Form BSF865 and the appropriate field is to be completed.

41. When goods are destroyed in Canada under the supervision of an officer, the officer witnessing the destruction will complete a Form [E15, Certificate of Destruction/Exportation](#). The officer will acquit the Form BSF865 and the Importer Receipt Copy. Where appropriate, the Customs Broker Copy will be returned to the importer or the importer's agent. If applicable, a refund cheque will be issued through the normal refund process, payable to the party indicated on the Form BSF865.

42. If the goods are presented for destruction after the Form BSF865 has expired, and the importer would have been entitled to an extension of the period of importation on request, the extension will be granted retroactively. If the goods were not entitled to an extension, full duty and taxes are owed.

Abandoned Goods

43. If the importer or the importer's agent wishes to abandon the goods to the Crown, the goods, a written notification of intent to abandon the goods, and all copies of the Form BSF865 returned to the importer or the importer's agent at the time of importation must be presented at the nearest CBSA office. If, after examining the goods, the officer is satisfied that they are those listed on Form BSF865, the officer will acquit the form. The acquitted Importer Receipt Copy and, where applicable, the Customs Broker Copy will be returned to the importer or the importer's agent. If applicable, a refund cheque will be issued, through the normal refund process, payable to the party indicated on the Form BSF865.

44. If the goods are presented together with a written notification of intent to abandon them after the Form BSF865 has expired, and the importer would have been entitled to an extension of the period of importation on request, the extension will be granted retroactively. If the goods were not entitled to an extension of the period of importation, full duty and taxes are owed.

Lost or Stolen Goods

45. Unlike goods that are destroyed, goods that are lost or stolen have entered the domestic market.

46. If the goods were imported for commercial purposes, any security deposit will not be refunded and any duties and taxes owing will be collected. Importers should ensure that any insurance claims include the cost of the duties and taxes owed.

47. Where the goods were imported temporarily for non-commercial purposes, the CBSA will take into consideration the circumstances surrounding each case and the Regional Director General may exercise discretion in refunding the security deposit

or waiving the requirement to pay the duties and taxes owing.

Time Limits

Extensions

48. Form BSF865-are issued for a specified period, in accordance with time limitations outlined in the legislation or regulations that entitled the goods to relief of customs duties or taxes, including the GST/HST. Duties and taxes, including the GST/HST, are owed on any goods that remain in Canada after the Form BSF865 has expired.

49. If it is impossible or impracticable to export the goods on or before the expiry date of the Form BSF865, the importer can apply for an extension of the period of importation. This application should be made before the expiry date. Depending on the terms of the relevant legislation, an extension may be granted by either the nearest CBSA office or the regional CBSA office. The memoranda listed in paragraph 1 provide greater detail on the authorized periods of temporary importation. The importer may be required to present the goods for examination when requesting an extension.

50. After determining that the goods qualify for an extension, the designated employee responsible for processing entries may complete the “extended to” field on Form BSF865 or cancel the original Form BSF865 and issue a new one. The original date of importation must be clearly identified in field 40 of the new Form BSF865, so that the authorized time periods are respected.

51. Extensions will be granted on a case-by-case basis when the request is received after the expiry date of the Form BSF865.

Unacquitted

52. Any goods remaining in Canada beyond the expiry date of Form BSF865 without authorization from the CBSA are subject to the payment of duties and taxes, as if the goods were being accounted for according to section 32 of the [Customs Act](#).

53. Once the Form BSF865 has expired, the designated employee responsible for monitoring them will contact the importer or the importer’s agent, seeking proof of export or payment of duty and tax on the goods. Where it is not possible to present the goods because they have already been exported, alternate acceptable forms of proof of export are identified in paragraph 60.

54. If the importer or the importer’s agent fails to respond to the request, any funds (i.e., cash, cheques and debits) posted as a security deposit will be taken to account. When there is sufficient information and the importation is a commercial entry, the security deposit will be accounted for on a CAD. When there is insufficient information or the importation is non-commercial, the security deposit will be accounted for on a Form BSF715. The importer’s copy will be sent to the importer.

55. If there was no security deposit or the amount taken in the form of cash or a

certified cheque was less than the duty and taxes owing, the account will then be transferred to the CBSA Collection Section of the Revenue Accounting and Reporting Division (RARD) for further action. A Form K23, *Invoice*, will be prepared and submitted to the RARD with supporting documentation such as a copy of the Form BSF865, a copy of any requests for payment or proof of export, a chronology of all attempts to contact the importer, and any other relevant documentation. The importer's copy of the Form K23 will be forwarded to the importer along with the importer's copy of the CAD or Form BSF715.

56. Where the security deposit was in the form of a bond, use of the bond will be suspended and a claim for payment will be filed with the issuing association. In this case, the client will be unable to use its bond, either to open a new Form BSF865 or to obtain an extension on an existing Form BSF865. The officer should write "bond suspended" on his list or file. However, existing non-expired E29Bs should not be cancelled or changed.

Refund Procedures for Security Deposits Taken to Account

57. After a security deposit has been taken to account, the importer or the importer's agent may request a refund. The importer or the importer's agent must submit a CAD – Adjustment, a copy of the Form BSF715 or CAD, and, where appropriate, a copy of the Form K23, along with satisfactory proof that the goods have been exported, duty-paid, destroyed or abandoned, in accordance with customs regulations.

58. The four-year period established for submitting refund claims under subparagraph 74(3)(b)(i) of the [Customs Act](#) will apply. The period begins on the date the Form BSF865 as processed.

Alternate Proof of Export

59. Where the importer fails to acquit the Form BSF865 at the time of export, the following documents may be accepted as alternate proof of exportation:

- (a) a consumption entry or landing certificate for the country to which the goods were exported;
- (b) a United States Certificate of Disposition of Imported Merchandise (C.F. 3227);
- (c) an export declaration such as a Canadian Export Reporting System (CERS) declaration or a G7 EDI Export Report;
- (d) a Form [E15](#);
- (e) a Form A8A, Cargo Control Document; IATA airway bill, master airway bill, or a consist sheet for couriers that do not use IATA waybills; or a Form [A6A, Freight/Cargo Manifest](#); or
- (f) other documentation that establishes that the goods were exported including but not limited to purchase orders and invoices, shipping

documents, requisitions, inventory reports, processes or production records, stocking records, sales invoices, accounts payable and accounts receivable, carrier contracts, waivers and/or reports.

60. The information provided by the alternate proof of export must be sufficient to satisfy the officer responsible for Forms BSF865 that the goods exported are those on the Form BSF865 and that the goods were exported before the expiry date of the Form BSF865.

61. In the case of non-commercial importations only, the CBSA may accept an affidavit signed by a justice of the peace, a police officer or other authorized person in a foreign country **attesting to the fact that the goods are in that country**. An affidavit signed by the importer and witnessed by one of these officials is not sufficient. In the latter case, the official is attesting to the legitimacy of the importer's signature only.

Appendix

Form BSF865 - *Temporary Admission Permit* Completion Instructions

The following instructions are intended to assist with the completion of Form BSF865 - *Temporary Admission Permit*. The instructions are numbered to correspond with the numbered fields on the form.

All fields on Form BSF865 - *Temporary Admission Permit* are mandatory unless otherwise indicated in the instructions below. Any fields shaded with grey will auto populate within the CBSA Assessment and Revenue Management (CARM) portal.

Field No. 1 – Temporary Permit Transaction No. – Will auto populate within the CARM portal.

Field No. 2 – Previous Transaction No. – Show the transaction number of the previous goods receipt for a temporary admission permit, if applicable.

Field No. 3 – 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.

Field No. 4 – Importer Business No. – Show the 15 digit registration number, made up of the 9 digit business number assigned by 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. 5 – Importer Name – Show the name of the importer that is importing the goods into Canada.

Field No. 6 – Importer Address – Show the address of the importer that is importing the goods into Canada.

Field No. 7 – Importer Telephone Number – Show the telephone number of the importer that is importing the goods into Canada.

Field No. 8 – Broker/Agent Business No. – Show the broker or agent's business number that represents the importer that is importing the goods, if applicable.

Field No. 9 – Broker/Agent Name – Show the broker or agent's complete name, if applicable.

Field No. 10 – Broker/Agent Address – Show the broker or agent's complete address, if applicable.

Field No. 11 – Broker/Agent Telephone No. – Show the broker or agent's telephone number, if applicable.

Field No. 12 – Destination in Canada – Show the full address of the place to which the goods are being shipped in Canada.

Field No. 13 – Arrival Date – Show the date that the goods will enter Canada if known. The date must be in the future. Any date occurring prior to submission will be rejected.

Field No. 14 – Estimated Date of Arrival – Show estimated date that the goods will enter Canada. The date must be in the future. Any date occurring prior to submission will be rejected.

Field No. 15 – Extension Date Description – Provide a brief description of the extension date reason (maximum of 132 characters).

Field No. 16 – Expiry Date - Show the last day of the intended period of temporary importation of the goods.

Field No. 17 – Extension Date – If the time limit has been extended, show the new expiry date, which replaces the date shown in field 16.

Field No. 18 – Estimated Deposit – Show the estimated deposit. Will auto populate within the CARM portal.

Field No. 19 – Deposit – Show the dollar amount of the deposit. To be determined and entered by the Border Services Officer (BSO).

Field No. 20 – Low Risk Authority – Show whether goods qualify, this must be pre-approved.

Field No. 21 – Low Risk Authority Description – Show which of the three approved categories the goods belong too; Goods for Emergency Use, Cold Weather Testing Program, Horses.

Field No. 22 – Use in Canada - Provide a brief description of the intended use of the goods (maximum of 132 characters).

Field No. 23 – Gross Weight – Show the gross weight of goods being imported.

Field No. 24 – Mode of Transport – If you are completing on the CARM portal select from the drop down box. If completing manually show the code for the mode of transport being used. Refer to D17-1-10 Appendix A field 16

Field No. 25 – CBSA Office – If you are completing on the CARM portal select from the drop down box. If completing manually show the CBSA office code where the goods will arrive. Refer to D17-1-10 Appendix A field 18.

Field No. 26 – Vendor Line No. – Show the vendor line number. Will auto populate within the CARM portal.

Field No. 27 – Vendor Name. - Show the name of the vendor or the consignor as it appears on the supporting invoice.

Field No. 28 – Vendor Address - Show the address of the vendor or the consignor as it appears on the supporting invoice.

Field No. 29 – Vendor Telephone No. - Show the telephone number of the vendor or the consignor as it appears on the supporting invoice.

Field No. 30 – Commodity Line No. – Show the commodity line number. Will auto populate within the CARM portal.

Field No. 31 – Narrative Description - Provide a brief description of the goods being imported (maximum of 132 characters).

Field No. 32 – Classification No. - Show the correct classification number as indicated in the [Customs Tariff](#) for each commodity included in the shipment covered by the TAP.

Field No. 33 – Classification Description – Show the classification description. Will auto populate within the CARM portal.

Field No. 34 – Quantity – Show the quantity of goods, in the unit of measure required by the Customs Tariff.

Field No. 35 – Unit of Measure – Show the unit of measure of each commodity as specified in the Customs Tariff. If you are completing on the CARM portal select from the drop down box. If completing manually show the code for the unit of measure being used. Refer to D17-1-10 Appendix B for a list of measure codes.

Field No. 36 – Country of Origin – Show the country code which identifies a location (i.e. country code) of growth, manufacture or production of goods. If you are completing on the CARM portal select from the drop down box. If completing manually show the code for the country of origin. Refer to D17-1-10 Appendix E for a list of country codes

Field No. 37 – U.S. State – Show the U.S. State code when the country of origin is the United States. If you are completing on the CARM portal select from the drop down box. If completing manually show the code for the U.S. state. Refer to D17-1-10 Appendix E for a list of US. State codes.

Field No. 38 – Place of Export Code – 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). If you are completing on the CARM portal select from the drop down box. If completing manually show the code for the place of export. Refer to D17-1-10 Appendix F for a list of country codes.

Field No. 39 – Place of Export Code State – Show the States name/code when the Place of Export is the United States. If you are completing on the CARM portal select from the drop down box. If completing manually show the code for U.S. export state. Refer to D17-1-10 Appendix E for a list of US. State codes.

Field No. 40 – Tariff Treatment Code – Show the code representing the particular tariff treatment that is allowed for the country of origin and a specified place of export. If you are completing on the CARM portal select from the drop down box. If completing manually show the code for the tariff treatment being used. Refer to D17-1-10 Appendix F for a list of tariff treatment codes.

Field No. 41 – Tariff Code – Show the first four digits of the tariff code 9993.00.00 to indicate the commercial goods are imported into Canada temporarily.

Field No. 42 – Value 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. 43 – Currency – Show the currency code the importer paid for the goods. If you are completing on the CARM portal select from the drop down box. If completing manually show the code for the currency being used. Refer to D17-1-10 Appendix D for a list of currency codes.

Field No. 44 – 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. 45 – Special Authority OIC - Show the Order-in-Council (OIC) that provides partial or full relief or remission of duties and/or taxes, if applicable.

Field No. 46 – Alcohol Percent - Show the percentage of alcohol contained in the goods, if applicable. Show the amount in dollars and cents separated by a decimal point.

Field No. 47 – Value for Duty Code - Show the code for which the value for duty was determined. If you are completing on the CARM portal select from the drop down box. If completing manually show the code for value for duty being used. Refer to D17-1-10 field 48 in Appendix A for a list of VFD codes.

Field No. 48 – 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. If you are completing on the CARM portal select from the drop down box. If completing manually show the Excise Tax code being used. For a list of codes consult Memoranda D18 series.

Field No. 49 – Destination Province - 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. 50 – PST/HST Amount - Show the total amount of Provincial Sales Tax (PST) / Harmonizes Sales Tax (HST) or Quebec sales tax (QST) if applicable. Show the amount in dollars and cents separated by a decimal point.

Field No. 51 – GST Code - Show the code used to determine applicable GST status. For a list of codes consult Memoranda D18 series.

Field No. 52 – Value for Duty – Show the value for duty. Will auto populate within the CARM portal.

Field No. 53 – Customs Duty – Show the customs duty. Will auto populate within the CARM portal.

Field No. 54 – Excise Duty – Show the excise duty. Will auto populate within the CARM portal.

Field No. 55 – Excise Tax – Show the excise tax. Will auto populate within the CARM portal.

Field No. 56 – Value for Tax – Show the value for tax. Will auto populate within the CARM portal.

Field No. 57 – GST – Show the GST. Will auto populate within the CARM portal.

Field No. 58 – Commodity Duties and Taxes – Show the commodity duties and taxes. Will auto populate within the CARM portal.

Declaration Totals

Field No. 59 – Value for duty – Show the value for duty total. Will auto populate within the CARM portal.

Field No. 60 – Customs Duties – Show the customs duties total. Will auto populate within the CARM portal.

Field No. 61 – Excise Duty – Show the excise duty total. Will auto populate within the CARM portal.

Field No. 62 – Excise Tax – Show the excise tax total. Will auto populate within the CARM portal.

Field No. 63 – GST – Show the GST total. Will auto populate within the CARM portal.

Field No. 64 – PST/HST – Show the PST/HST total (if applicable). Will auto populate within the CARM portal.

Field No. 65 – Total Duties and Taxes – Show the total duties and taxes. Will auto populate within the CARM portal.

Field No. 66 – Declaration True and Complete – Nothing to populate in this field.

Field No. 67 – Importer – If the importer is completing the TAP they will check this box.

Field No. 68 – Agent – If the agent is completing the TAP they will check this box.

Field No. 69 – Signature Name – The name of the importer or importer's agent who is completing and signing the TAP is to be shown.

Field No. 70 – Signature Contact No. – The contact telephone number for the importer or importer's agent who is signing the TAP is to be shown.

Field No. 71 – CBSA office stamp – Space provided for the CBSA office stamp, the date on which the goods were imported into Canada.

Field No. 72 – CBSA Officer Signature – Signature of the officer effecting release of the goods into Canada.

Field No. 73 – Remarks – Space for any remarks the officer effecting the acquittal of the permit.

Privacy Statement – It is important to ensure that the claimant’s certification is duly completed by the claimant or his authorized agent and signed.

References

Please consult the following resources.

Applicable legislation

- [Customs Act](#)
- [Customs Tariff](#)
- [Income Tax Act](#)
- [Non-Taxable Imported Goods \(GST/HST\) Regulations](#)
- [Canadian Payments Act](#)
- [Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#)

Related D memoranda

[D1-7-1](#), [D2-1-1](#), [D2-1-2](#), [D2-1-3](#), [D2-2-1](#), [D2-2-3](#), [D2-3-4](#), [D2-4-1](#), [D2-6-4](#), [D3-1-1](#), [D3-1-5](#), [D3-7-1](#), [D8-1-1](#), [D8-1-9](#), [D11-4-2](#), [D11-4-13](#), [D11-4-14](#), [D13-11-1](#), [D17-1-3](#), [D17-1-10](#), [D21-3-1](#), [D21-3-4](#), [D21-4-3](#), [D9 series](#), [D11-5 series](#), [D18 series](#), and [D19 series](#).

Superseded Memorandum D

D8-1-4 dated December 28, 2006

Other References

Forms [A6A](#), [B2](#), [B3-3](#), [B13A](#), [BSF715](#), [E15](#), [E29B](#), [K23](#), [CAD](#)

Related links

[CARM: Assess and pay duties and taxes on imported commercial goods](#)

[CARM Client Portal](#)

[Canada-United States-Mexico-Agreement](#)

- [Read the agreement and related texts](#)
- [Chapter 2: National Treatment and Market Access for Goods](#)

[The Administrative Monetary Penalty System](#)

Contact us

For more information:

[Contact CBSA border information services](#)

For questions about the CBSA Assessment Revenue Management (CARM) system:

[CARM client support online form](#)