



Ottawa, July 1, 2010

MEMORANDUM D17-1-22

In Brief

ACCOUNTING FOR THE HARMONIZED SALES TAX, PROVINCIAL SALES TAX, PROVINCIAL TOBACCO TAX AND ALCOHOL MARKUP/FEE ON CASUAL IMPORTATIONS IN THE COURIER AND COMMERCIAL STREAMS

This memorandum has been revised to reflect the Harmonized Sales Tax (HST) implementation in Ontario and British Columbia, and to provide the updated HST rate in Nova Scotia.



Printed in Canada



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ACCOUNTING FOR THE HARMONIZED SALES TAX, PROVINCIAL SALES TAX, PROVINCIAL TOBACCO TAX AND ALCOHOL MARKUP/FEE ON CASUAL IMPORTATIONS IN THE COURIER AND COMMERCIAL STREAMS

This memorandum provides information on the collection and accounting of the Harmonized Sales Tax (HST), Provincial Sales Tax (PST), provincial tobacco tax and alcohol markup/fee on all casual goods cleared in the courier and commercial streams, i.e. goods imported for individual use or mail-order goods. For information on casual goods cleared in the traveller stream, see Memorandum D2-3-6, *Non-commercial Provincial Tax Collection Programs*. For information on casual goods cleared in the postal stream, see Memorandum D5-1-1, *Canada Border Services Agency International Mail Processing System*.

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2. The HST is the federal Goods and Services Tax (GST) blended with the PST to create a single rate in the participating provinces.

3. The provincial taxes include, unless otherwise specified, the PST, provincial tobacco tax, alcohol markup/fee, and, in Quebec only, alcohol specific tax.

AUTHORITY

Harmonized Sales Tax

4. The Government of Canada has signed agreements with the provincial governments of Nova Scotia, New Brunswick, Newfoundland and Labrador, Ontario and British Columbia to have the Canada Revenue Agency (CRA) and the Canada Border Services Agency (CBSA) administer a HST on behalf of these provinces. The HST is applied to casual goods that are destined to New Brunswick, Ontario and Newfoundland and Labrador at a rate of 13%, to British Columbia at a rate of 12%, and to Nova Scotia at a rate of 15%.

Provincial Agreements

5. The *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act* and the subsequent Order in Council, P.C. 1992-1268 dated June 11, 1992, provide the Minister of Public Safety with the legal authority to enter into agreements with the provinces and territories with respect to the collection of the PST, provincial tobacco tax and alcohol markup/fee.

6. Amendments have also been made to the respective provincial acts of those provinces with which the CBSA has agreements, which provide the CBSA with the legal authority to collect and remit the PST, provincial tobacco tax and alcohol markup/fee, and to detain goods should an individual refuse to pay the applicable provincial taxes and/or alcohol markup/fee.

7. To date, agreements to collect the PST, and/or provincial tobacco tax, and/or alcohol markup/fee on casual goods imported by courier or through the commercial stream have been passed with the provinces of Quebec, Manitoba, Saskatchewan, Ontario, New Brunswick, Alberta and British Columbia (see Memorandum D2-3-6, Appendix I).

GUIDELINES AND GENERAL INFORMATION

DEFINITIONS

1. Casual goods means any goods imported into Canada other than goods imported for sale or for any commercial, industrial, occupational, institutional or other like use.

8. Provinces can exempt certain types of goods from the PST and/or apply the exemptions according to provincial legislation. The exempted goods are listed by province and tariff classification number in Memorandum D2-3-6.

9. The applicable rates for the PST, HST and provincial tobacco tax on casual goods, and instruction on how alcohol markups are applied in each province can be found in Appendix A of Memorandum D2-3-6. The rates and calculation formula for the alcohol markup/fee can be found in Appendix B of Memorandum D2-3-6.

GENERAL

10. Where casual goods are GST-exempt under federal administrative policy, which provides for exemptions and remissions, the HST, PST, provincial tobacco tax and/or alcohol markup/fee will not be collected.

APPLICATION

11. The following describes the application of the HST, PST, provincial tobacco tax and alcohol markup/fee on casual goods.

12. The decision as to whether or not the HST or PST will be collected on casual goods is based on whether the goods are in fact casual, in which case they must be properly reported and accounted for as such. Such goods may not be accounted for as commercial goods. For example, where a foreign company sells goods and arranges with a Canadian customs broker or courier to obtain release and account for the duties and taxes on the goods on behalf of the Canadian resident purchasers, if the goods are not for sale or for any commercial, industrial, occupational, institutional or other like use by the purchasers, then the HST or PST must be collected on these goods as required.

13. It should be noted that, while in many cases commercial accounting documents are used for importations of this nature, indicating the foreign or non-resident vendor as the importer on the documents may not in itself make the vendor the importer of the goods for purposes of the *Customs Act*. In the case where a Canadian resident orders casual goods from a foreign company, even if the goods are imported and accounted for on a Form B3, *Canada Customs Coding Form*, with the name of the foreign company in the importer name field, it is the CBSA's position that the importer of the goods is the person in Canada to whom the goods have been addressed. Therefore, if these goods are casual, the HST or applicable provincial taxes must be collected.

Harmonized Sales Tax

14. The HST applies to all casual goods* that are destined to the participating provinces regardless of their point of entry or release into Canada. In the case of imported

commercial goods, only the 5% federal portion of the HST is payable at the time of importation. The remaining provincial portion is payable through the importers' self-assessment provided for in the legislation.

***Note:** A point-of-sale rebate on the provincial portion of the HST is provided on certain items sold in the participating provinces. Therefore, all casual importations of these exempted items into the participating provinces will be assessed the federal portion of the HST (5%) only. The tariff classification of exempted items that qualify for the point-of-sale rebate in each province can be found in Memorandum D2-3-6.

15. The HST may be accounted and paid for in the normal manner for federal duties and taxes, i.e. by means of a Low Value Shipment (LVS) consolidated entry, a Customs Automated Data Exchange System (CADEX) transmission or a Form B3. The HST is calculated "off-entry" (on the working papers, invoices) and consolidated using a "dummy" classification line separate from the tariff classification line of the goods. "Dummy" classification numbers have been designated for each province (see Appendix A). An example of accounting for the HST can be found in Appendix B. The CADEX format is available through your CADEX representative.

Provincial Taxes

16. The PST, provincial tobacco tax and/or alcohol markup/fee may be accounted for in the normal manner for federal duties and taxes, i.e. by means of a LVS consolidated entry, a CADEX transmission or a Form B3.

17. The provincial taxes are calculated "off-entry" (on working papers, invoices) and consolidated using a "dummy" classification line separate from the tariff classification and GST lines. "Dummy" classification numbers have been designated for each province and for each type of tax (see Appendix A). Procedures on how to complete the fields in Form B3 are explained in appendices B and C. The CADEX format is available through your CADEX representative.

18. The application of the PST and provincial tobacco tax on casual goods cleared in the courier or commercial stream is assessed based on the point of entry. For example, casual goods entering into Ontario by courier and destined for consumption in Quebec will not be assessed the Quebec sales tax. (The PST is not collected on commercial goods.)

19. The following schedule indicates, in general, which provincial taxes the CBSA is authorized to collect on casual goods imported by the courier or commercial stream, and which provincial tobacco and alcohol tax markups/fees the CBSA is authorized to collect on casual goods imported by the courier or commercial stream.

	PST/HST	Tobacco Tax Markup/Fee	Alcohol
Newfoundland and Labrador	HST	No	No
Nova Scotia	HST	No	No
New Brunswick	HST	Yes	Yes
Quebec	PST	Yes	No
Manitoba	PST	Yes	Yes
Ontario	HST	No	No
British Columbia	HST	Yes	No
Saskatchewan	PST	No	No
Alberta	n/a	Yes	No

Note: A list of the goods that are exempt from the PST or the provincial portion of the HST in each of the above-noted provinces can be found in Memorandum D2-3-6.

Release and Accounting

20. To prevent delays in the release of imported casual goods, the CBSA will authorize the importer or agent to account for the applicable provincial taxes under normal customs practices.

21. Couriers and customs brokers who have “release prior to payment” privileges and wish to receive release of goods before payment of the HST, PST, provincial tobacco tax and/or alcohol markup/fee may do so on the understanding that the taxes and/or alcohol markup/fee are to be remitted to the CBSA under their normal accounting procedures.

22. In the case of couriers and customs brokers who do not remit the HST, PST, provincial tobacco tax and/or alcohol markup/fee at the time of accounting, their casual shipments will not be released until payment of all taxes and/or alcohol markup/fee is made.

23. Casual importers who do not have account security with the CBSA are required to pay the duties and taxes, including payment of the HST and all applicable provincial taxes, and/or alcohol markup/fee, before release of the goods.

24. As required under the *Importation of Intoxicating Liquors Act*, the alcohol markup/fee will be assessed based on the province of importation, regardless of the goods’ intended final destination.

ADJUSTMENTS AND REFUNDS

25. To request an adjustment or refund on casual goods, an importer must complete Form B2G, *CBSA Informal Adjustment Request*, and forward it to the nearest CBSA Casual Refund Centre, as indicated on the form.

26. The CBSA will also refund to the importer, where applicable, the HST, PST, provincial tobacco tax and/or alcohol markup/fee. However, disputes over the collection of the PST, provincial tobacco tax and/or alcohol markup/fee will be forwarded to the appropriate provincial government for processing.

27. Any interest refundable will only be payable on the amount of federal duties and taxes such as the GST and HST. Interest on the PST, provincial tobacco tax and/or alcohol markup/fee portion will not be refunded by the CBSA.

28. If a commercial shipment has been assessed as casual, a refund of the HST, PST, provincial tobacco tax and/or alcohol markup/fee will be processed using Form B2, *Canada Customs – Adjustment Request*. The Form B2 should quote the appropriate “dummy” classification number and be submitted to the appropriate CBSA office.

ADDITIONAL INFORMATION

29. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

APPENDIX A**“DUMMY” CLASSIFICATION NUMBERS**

Provinces	HST or PST	Tobacco Tax	Alcohol Markup/Fee
Nunavut	0000.99.99.02	0000.99.99.42	0000.99.99.22
Newfoundland and Labrador	0000.99.99.03*	0000.99.99.43	0000.99.99.23
Nova Scotia	0000.99.99.04*	0000.99.99.44	0000.99.99.24
New Brunswick	0000.99.99.05*	0000.99.99.45*	0000.99.99.25*
Prince Edward Island	0000.99.99.06	0000.99.99.46	0000.99.99.26
Quebec	0000.99.99.07*	0000.99.99.47*	0000.99.99.27
Ontario	0000.99.99.08*	0000.99.99.48	0000.99.99.28
Manitoba	0000.99.99.09*	0000.99.99.49*	0000.99.99.29*
Saskatchewan	0000.99.99.10*	0000.99.99.50	0000.99.99.30
Alberta	0000.99.99.11	0000.99.99.51*	0000.99.99.31
British Columbia	0000.99.99.12*	0000.99.99.52*	0000.99.99.32
Yukon	0000.99.99.13	0000.99.99.53	0000.99.99.33
Northwest Territories	0000.99.99.14	0000.99.99.54	0000.99.99.34

* “Dummy” classification numbers have been issued for all provinces and territories in anticipation of agreements being reached. At this time, only those identified with an asterisk are to be used, as agreements with these provinces are already in place.

APPENDIX B**ACCOUNTING FOR THE HARMONIZED SALES TAX AND PROVINCIAL
SALES TAX ON FORM B3, CANADA CUSTOMS CODING FORM**

The example on the following page shows how to complete Form B3, an “AB” type entry, when accounting for the HST and PST on casual goods entering Manitoba in the commercial stream. In this example, there are a total of ten shirts valued at CAN\$40 each. However, five shirts are destined for Manitoba and five shirts are destined for New Brunswick.

Form B3 is completed according to normal reporting procedures as detailed in Memorandum D17-1-10, *Coding of Customs Accounting Documents*. The HST and PST are calculated “off-entry” and accounted for on a separate line using “dummy” classification numbers specific to the province as listed above in Appendix A. For the calculation and rates of the applicable PST, please refer to Appendix A of Memorandum D2-3-6.



Canada Border Services Agency / Agence des services frontaliers du Canada

CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE

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

1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importers/importateur ABC 123 Street / rue Winnipeg, MANITOBA R3C 1A4		NO. - N° 123456789		2 TRANSACTION NO. - N° DE TRANSACTION				
3 TYPE AB	4 OFFICE NO. / N° DE BUREAU 502	5 GST REGISTRATION NO. / N° DE TPS	6 PAYMENT CODE / CODE DE PÈLEMENT	7 ACCE. OF. DE TRANS.	8 PORT OF UNLACING / PORT DE DÉBARC.	9 TOTAL VFD - TOTAL DE LA VD 400		
10 SUB NO. / N° DE SOUS-EN-TÊTE	11 VENDOR NAME - NOM DU VENDEUR XYZ Company / Entreprise XYZ UTX 79161		NO. - N°	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	15 U.S. PORT OF EXIT / BUREAU DE SORTIE DES É.-U.	
16 DIRECT SHIPMENT / DATE D'EXPORTATION DIRECTE / M		17 CRCY. CODE / DEVISE CAD		18 TIME LIMIT - DELAI	19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE	

21 LINE / LIGNE	22 DESCRIPTION / DESIGNATION	23 WEIGHT / KGM / POIDS / KG	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBER - NUMERO	25 SPECIAL AUTHORITY / AUTORISATION SPECIALE						
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITE	30 U - M	31 VFD CODE / CODE VD	32 SIMA CODE / CODE DE LMSI	33 RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34 E.T. RATE / TAUX T.A.	35 RATE OF GST / TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
37 VALUE FOR DUTY / VALEUR EN DOUANE	38 CUSTOMS DUTIES / DROITS DE DOUANE	39 SIMA ASSESSMENT / COTISATION DE LMSI	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS					
1	SHIRTS/CHEMISES	1.3				0.00000		5.00	200.00	
2	PROVINCIAL SALES TAX/TAXE DE VENTE PROV.							39.00	0.01	
3	SHIRTS/CHEMISES	5.000				0.00000		99.00	200.00	
4	HARMONIZED SALES TAX/TAXE DE VENTE HARMO							39.00	0.01	
37 VALUE FOR DUTY / VALEUR EN DOUANE		38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE		41 VALUE FOR TAX / VALEUR POUR TAXE		42 GST / TPS

DECLARATION - DÉCLARATION

I, **D. Smith**
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.

OF / DE **Customs Brokers Ltd. Courtiers en douan**
IMPORTER / AGENT - IMPORTATEUR / AGENT

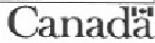
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.
DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.

20xx/12/03
DATE

SIGNATURE

43 DEPOSIT - DÉPÔT	0.00	47 CUSTOMS DUTIES / DROITS DE DOUANE	0.00
44 WAREHOUSE NO. - N° D'ENTRÉPÔT		48 SIMA ASSESSMENT / COTISATION DE LMSI	0.00
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET	014-00350920	49 EXCISE TAX / TAXE D'ACCISE	0.00
46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR À L'IMPORTATION		50 GST / TPS	54.00
		51 TOTAL	54.00

B3-3 (04)



Notes:

- To account for the HST on an entry where there is no GST or PST, use code 99 in the GST field (No. 35) to exempt the GST on the normal classification line.
- Field 50 for the GST should include the total GST, HST and PST.

APPENDIX C**ACCOUNTING FOR THE PROVINCIAL TOBACCO TAX AND ALCOHOL
MARKUP/FEE ON FORM B3, CANADA CUSTOMS CODING FORM****Provincial Tobacco Tax**

The customs duties and GST amounts are to be shown according to normal reporting procedures as detailed in Memorandum D17-1-10, *Coding of Customs Accounting Documents*. Provincial taxes, and HST where applicable, are accounted for using the “dummy” classification numbers listed above in Appendix A. The rates and calculation formula for provincial tobacco tax can be found in Appendix A of Memorandum D2-3-6.

The example on the following page shows how to complete Form B3 when reporting Manitoba tobacco tax and PST information on a casual importation of 200 UST (United States tariff) cigarettes, marked “CANADA DUTY PAID * DROIT ACQUITTE,” with a value for duty of CAN\$14, that entered and are destined for Manitoba.



Canada Border Services Agency / Agence des services frontaliers du Canada

CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE

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

1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importers/importateur ABC 123 Street / rue Winnipeg, MANITOBA R3C 1A4		NO. - N° 123456789		2 TRANSACTION NO. - N° DE TRANSACTION									
10 SUB HDR NO. / N° DE SOUS-EN-TÊTE		11 VENDOR NAME - NOM DU VENDEUR XYZ Company / Entreprise XYZ UTX 79161		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX		13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10		15 U.S. PORT OF EXP. / BUREAU DE SORTIE DES É.U.		16 RELEASE DATE - DATE DE LA MAINLEVÉE	
3 TYPE AB		4 OFFICE NO. / N° DE BUREAU 502		5 GST REGISTRATION NO. / N° DE TPS		6 PAYMENT CODE / CODE DE PAIEMENT		7 MODE OF TRANS.		8 PORT OF UNLADING / PORT DE DÉBARD		9 TOTAL VFD - TOTAL DE LA VD 14	
16 DIRECT SHIPMENT / DATE DE DÉPÊCHE DIRECTE M		17 CRCY CODE / DEVISE CAD		18 TIME LIMIT - DÉLAI		19 FREIGHT - FRET		20 RESERVE FOR CERA USE / RÉSERVE À L'USAGE DE L'AGENCE					

21 LINE / LIGNE	22 DESCRIPTION / DESIGNATION	23 WEIGHT / KGM / POIDS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / N° / NUMÉRO	25 LINE / LIGNE	26 SPECIAL AUTHORITY / AUTORISATION SPECIALE					
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITE	30 U - M	31 VFD CODE / CODE VD	32 SIMA CODE / CODE DE LMS	33 RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34 E.T. RATE / TAUX T.A.	35 RATE OF GST / TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
37 VALUE FOR DUTY / VALEUR EN DOUANE	38 CUSTOMS DUTIES / DROITS DE DOUANE	39 SIMA ASSESSMENT / COTISATION DE LMS	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS					
1	CIGARETTES	13	1			0.00000	82.05000	6.00	14.00	
2	TOBACCO TAXES/TAXES SUR LE TABAC	13	1			0.00000	39.00	0.01	0.01	
3	PROVINCIAL SALES TAX/TAXE DE VENTE PROV.	13	1			0.00000	39.00	0.01	0.01	

DECLARATION - DÉCLARATION I / JE D. Smith PLEASE PRINT NAME - LETTRES MAJUSCULES S.V.P. OF / DE Customs Brokers Ltd. Courtiers en douan IMPORTER / AGENT - IMPORTATEUR / AGENT		43 DEPOSIT - DÉPÔT 0.00	47 CUSTOMS DUTIES / DROITS DE DOUANE 0.00
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.		44 WAREHOUSE NO. - N° D'ENTREPÔT	48 SIMA ASSESSMENT / COTISATION DE LMS 0.00
20xx/12/03 DATE		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET 014-00350920	49 EXCISE TAX / TAXE D'ACCISE 16.41
SIGNATURE		50 GST / TPS 41.40	51 TOTAL 57.81

B3-3 (04)



Notes:

- Fields 36 and 37 can be left blank or you can enter ".01" or "0" (zero).
- Field 50 for the GST should include the total GST, HST, PST and provincial tobacco tax.

Alcohol Markup/Fee

The customs duties and GST amounts are to be shown according to normal reporting procedures as detailed in Memorandum D17-1-10, *Coding of Customs Accounting Documents*. Provincial taxes and/or HST are accounted for using the “dummy” classification numbers listed above in Appendix A.

Instruction on how alcohol markups are applied in each province can be found in Appendix A of Memorandum D2-3-6 and the rates and calculation formula for the alcohol markup/fee can be found in Appendix B of Memorandum D2-3-6.

The example on the following page shows how to complete Form B3 when reporting the Manitoba alcohol markup/fee and PST information on a casual importation of a 40-ounce bottle (1.14 litres) of wine, with a value for duty of CAN\$8, that entered and is destined for Manitoba.



Canada Border Services Agency / Agence des services frontaliers du Canada

CANADA CUSTOMS CODING FORM / DOUANES CANADA - FORMULE DE CODAGE

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

1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importers/importateur ABC 123 Street / rue Winnipeg, MANITOBA R3C 1A4		NO. - N° 123456789	2 TRANSACTION NO. - N° DE TRANSACTION			
3 TYPE AB	4 OFFICE NO. / N° DE BUREAU 502	5 GST REGISTRATION NO. / N° DE TPS	6 PAYMENT CODE / CODE DE PaiEMENT	7 MODE OF TRANS. / PORT DE DEBARQ.	8 PORT OF UNLOADING / PORT DE DEBARQ.	9 TOTAL VFD - TOTAL DE LA VD 6
10 SUB NO. / N° DE SOUS-EN-TÊTE	11 VENDOR NAME - NOM DU VENDEUR XYZ Company / Entreprise XYZ UTX 79161	NO. - N°	12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UTX	13 PLACE OF EXPORT / LIEU D'EXPORTATION UTX	14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	15 U.S. PORT OF EXIT / BUREAU DE SORTIE DES É.U.
			16 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M	17 CURRENCY CODE / DEVISE CAD	18 TIME LIMIT - DÉLAI	19 FREIGHT - FRET
20 RELEASE DATE - DATE DE LA MAINLEVÉE						

21 LINE / LIGNE	22 DESCRIPTION / DESIGNATION	23 WEIGHT / KGM / POIDS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMBER - NUMERO	25 SPECIAL AUTHORITY / AUTORISATION SPECIALE					
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITE	30 U - M	31 VFD CODE / CODE VD	32 SINA CODE / CODE DE LMSI	33 RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34 E.T. RATE / TAUX T.A.	35 RATE OF GST / TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE
37 VALUE FOR DUTY / VALEUR EN DOUANE	38 CUSTOMS DUTIES / DROITS DE DOUANE	39 SINA ASSESSMENT / COTISATION DE LMSI	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS				
1	WINE/VIN								
27	2204211091	1.140	LTR	13		0.00000	0.02050	6.00	8.00
37	8.00	0.00				0.02	8.02		0.48
2	ALCOHOL TAX/TAXES SUR L'ALCOOL								
27	999929	1.140	LTR	13				39.00	0.01
37	0.01	0.00					0.01		4.81
3	PROVINCIAL SALES TAX/TAXE DE VENTE PROV.								
27	999909	1.000		13		0.00000		39.00	0.01
37	0.01	0.00					0.01		0.90

DECLARATION - DECLARATION

1. **JE D. Smith**
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.

OF **Customs Brokers Ltd. Courtiers en douan**
IMPORTER/AGENT - IMPORTATEUR/AGENT

DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.
DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.

20xx/12/03
DATE

SIGNATURE

43 DEPOSIT - DÉPÔT
0.00

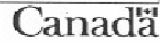
44 WAREHOUSE NO. - N° D'ENTRÉPÔT

45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET
014-00350920

46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTÉUR À L'IMPORTATION

47 CUSTOMS DUTIES / DROITS DE DOUANE	0.00
48 SINA ASSESSMENT / COTISATION DE LMSI	0.00
49 EXCISE TAX / TAXE D'ACCISE	0.02
50 GST / TPS	6.19
51 TOTAL	6.21

B3-3 (04)



Notes:

- Fields 36 and 37 can be left blank or you can enter ".01" or "0" (zero).
- Field 50 for the GST should include the total HST, PST and alcohol markup/fee.
- Alcohol importations, as they pertain to non-commercial shipments, must meet the requirements of the *Importation of Intoxicating Liquors Act* and Memorandum D2-3-6.

REFERENCES

<p>ISSUING OFFICE – Commercial Border Programs</p>	<p>HEADQUARTERS FILE – 7983</p>
<p>LEGISLATIVE REFERENCES – <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contribution Act</i> Order in Council P.C. 1992-1268, June 11, 1992</p>	<p>OTHER REFERENCES – D2-3-6, D5-1-1</p>
<p>SUPERSEDED MEMORANDA “D” – D17-1-22, July 6, 2007</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

