



Ottawa, February 3, 2006

MEMORANDUM D2-6-4

In Brief

TRAVELLERS' BAGGAGE PROCEDURES

1. Revisions made to this memorandum are the result of a French language review.
2. The procedures as published on February 27, 2002 are the most recent and will be revised for organizational changes and/or technical reviews in future publishing of this memorandum.



Printed in Canada



Ottawa, February 3, 2006

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TRAVELLERS' BAGGAGE PROCEDURES

This Memorandum outlines and explains the procedures for handling delayed or unclaimed baggage at customs. While these procedures are intended mainly for the air mode, they may be modified for other modes of transportation.

GUIDELINES AND GENERAL INFORMATION

Delayed Baggage

1. Usually, travellers arriving in or returning to Canada present their baggage to customs for inspection. However, certain travellers may be unable to do so if their baggage does not arrive with them. In such cases, the carrier may clear the delayed baggage through customs on the travellers' behalf once it arrives.
2. Form A23, *Delayed Baggage Report*, is a two-part form designed to make this process easier. The carrier agent and traveller complete the form to identify the traveller, the traveller's status in Canada, the traveller's declaration to customs, and goods in the delayed baggage that would be of interest to customs. Once the traveller signs the form, the carrier is authorized to act as the traveller's agent, to present the baggage to customs, and to open it for inspection. See Appendix A for an example of Form A23.
3. Customs or the carrier agents direct travellers with missing baggage to the carrier's representative in the customs facility to complete the carrier's *Missing Baggage Report*. The carrier representative also gives the traveller a Form A23 to complete. It is important for travellers to provide all the relevant information on this form. If customs officers are on hand, they may help travellers complete the form.
4. When the traveller returns the completed and signed Form A23 to the carrier representative, the representative attaches the first copy (white) of Form A23 to the carrier's *Missing Baggage Report* for presentation to customs when the delayed baggage arrives. The representative gives the second copy (yellow) to the traveller to present to customs at the pre-secondary cash counter, if the airport has this facility, or to the point officer if it does not.

5. If travellers are not referred to secondary, the customs officer at the pre-secondary cash counter or the point officer collects their forms and tells them they are free to go. The officer may put an X in the FTL box of the section "For Customs Use Only."

6. If travellers are referred for a secondary examination or for payment of duties, the customs officer at secondary asks for their copy of Form A23. The customs officer checks the declaration on this form against the declaration on Form E311, *Customs Declaration Card*, and notes any discrepancies. When there is a difference and duties and taxes are payable, it is the higher amount that should be collected. If the dutiable goods are in the delayed baggage, customs releases the traveller and has the airline representative contact the passenger for payment of duties and taxes once the bags have arrived. The value for duty, the description, and the tariff item of the dutiable goods should be noted in the section "Comments – Reason for Transfer" of Form A23. In the case of a secondary examination of the accompanying bags, the results should be indicated on the reverse side of the form.

Note: When travellers are contacted, they should be given the choice of paying in person, giving a credit card number over the phone, or sending in payment prior to delivery.

7. Customs keeps the traveller's copy (yellow) of Form A23 and returns it to the carrier baggage representative to match with the carrier's *Missing Baggage Report* and the other copy of Form A23. When the missing baggage is presented, the customs can then determine the results of the earlier examination and, in the case of excess goods, whether additional duties must be paid.

Arrival of Delayed Baggage

8. The carrier is responsible for delivering all delayed baggage to the customs office where the traveller cleared customs. When the delayed baggage arrives, the carrier representative matches the baggage with the carrier's *Missing Baggage Report* and presents the baggage to customs along with both copies of the traveller's completed Form A23. If the traveller inadvertently failed to complete Form A23 or if the completed form is lost, the carrier representative must still present the baggage to customs for examination.

Examination and Release of Delayed Baggage

9. When the carrier representative presents the delayed baggage to customs, the officer reviews Form A23 to verify the traveller's declaration and determine the contents that are of concern to customs. Based on this information, the officer either releases the baggage without examination or has the carrier representative open it for examination. If, after examination, the customs officer is satisfied the baggage contains only goods eligible for duty free importation (for example, non-resident's baggage – tariff item No. 9803.00.00; Canadian goods returned – tariff item No. 9813.00.00 or tariff item No. 9814.00.00; or a personal exemption entitlement), the officer releases the baggage to the carrier for delivery to the owner and stamps the carrier baggage tags as proof that customs has released the baggage. The officer date-stamps both copies of Form A23, keeps the yellow copy as proof of cancellation, and returns the white copy to the carrier for proof of delivery to customs. The cancelled Form A23 is placed on file for control and reference. This file can be used for the Form G11, *Operations Report – Customs Operations Branch*.

Notes: (a) Unless a customs officer authorizes removal, baggage must not be removed from the customs facility. Similarly, baggage that requires customs clearance must not be stored outside the customs facility unless a customs officer has given previous authorization.

(b) The authority to open baggage and examine goods is provided by section 99(1)(a) of the *Customs Act* and not Form A23.

10. If the customs officer is not satisfied that the contents of the baggage are eligible for free importation, the officer lists the goods in question in section "Comments – Reason for Transfer" on the yellow copy of Form A23, indicating the quantity, description and estimated value of the goods. For extra space, use the back of the form. The baggage, along with both copies of Form A23, remain with customs or at another designated secure area under customs control until a decision has been made concerning the goods in question, for example, released, duty-paid, seized, forwarded in-bond or exported.

11. When delayed baggage containing declared dutiable goods is presented, customs asks the airline representative to contact the passenger. Passengers are given the choice of paying in person, giving a credit card number over the phone or sending payment by cheque prior to delivery. Once the goods are accounted for, the officer indicates the amount of duties paid and the accounting transaction number in the "For Customs Use Only" section on both copies of Form A23. The officer date-stamps the form and

releases the baggage to the traveller or the airline representative. Customs keeps the yellow copy as proof of cancellation and returns the white copy to the airline representative as proof of delivery to customs.

Unclaimed Baggage

12. Sometimes travellers arrive at the same time as their baggage but for some reason, whether intentionally or through a misunderstanding, do not pick up and claim their baggage. Such baggage is referred to as "unclaimed baggage" and is treated somewhat differently than delayed baggage.

Note: Baggage brought into Canada through error is not considered as unclaimed and may only be released to the carrier for direct export.

13. Since unclaimed baggage is not accounted for on Form A23 and is left at customs through circumstances over which the traveller had control, customs considers that it may contain dutiable or prohibited goods. If the officer finds no dutiable or prohibited goods during examination, the baggage may be released to the carrier. If dutiable goods are found, the officer determines if the traveller is eligible to claim duty-free importation and either releases the baggage or holds it for payment. The traveller's residential status (if known), travel itinerary, and the quantity and nature of clothing found in the baggage should provide clues as to the dutiable status of the goods.

14. If the owner cannot be identified, the baggage should not be transferred or given to the carrier for disposal unless it is to be exported from Canada. If the baggage remains unclaimed after 40 days, Form E44, *Customs Notice – Unclaimed Goods*, must be completed for disposal of goods according to Memorandum D4-1-6, *Disposal of Abandoned and Forfeited Goods*.

15. Unclaimed baggage should not be removed from the customs area without examination. However, Transport Canada security measures sometimes dictate that any unclaimed baggage be removed and placed in a more secure and less populated area. These security measures are given priority over customs requirements and often prevent customs examining the baggage before removal. Yet, customs should insist that baggage removed from its area for security reasons be kept apart from domestic baggage and be clearly identified as subject to customs inspection requirements.

Forwarding In-bond

16. The following procedures are used when customs examines delayed or unclaimed baggage and finds it contains questionable or dutiable goods. The procedures are also used when declared dutiable goods are found in the

delayed bags of travellers whose final destination is far from the office where they cleared customs. The baggage may be forwarded in-bond to the customs office nearest the traveller's final destination. To make the transfer easier, customs asks the carrier representative to prepare an in-bond tag for customs to validate.

17. The in-bond tag is a numbered four-part form consisting of the following copies:

- (a) customs copy No. 1 (mail copy);
- (b) customs copy No. 2 (issuing office copy);
- (c) station file copy No. 3 (for the carrier); and
- (d) baggage copy No. 4.

18. You can find an example of the in-bond tag and instructions for completing it in Appendix B.

19. When validating the in-bond tag, the customs officer should make sure that it is **fully completed** and distributed as follows:

Customs copy – 1st copy (mail copy). Date-stamp the back, attach to the white copy of Form A23, and forward to the customs office of destination. This allows the receiving office to calculate the duties owing or contact the owner should the baggage be lost or delivered directly.

Customs copy – 2nd copy. Date-stamp the back and keep at the customs issuing office.

Station file copy – 3rd copy. Date-stamp the back and return to the carrier for filing.

Baggage copy – 4th copy (cardboard). Make sure this copy is attached to the baggage for delivery to the customs office of destination.

20. On the yellow copy of Form A23, the customs officer lists a clear description of the goods in question, the assessed value of each item, and the reason for the baggage transfer (use back of the form for extra space). The officer puts the form in an envelope addressed to customs at destination and attaches the envelope to the baggage.

Note: Both copies of Form A23 (white and yellow) must contain the same information.

21. If the traveller did not complete Form A23, and the goods in the delayed baggage appear to have been acquired abroad and are worth more than the traveller's entitled personal exemption or are gifts exceeding \$60 per item, the officer must prepare a report giving a clear description of the goods, the assessed value of each item and the reason for the transfer. The report with the first customs copy (mail copy) of the in-bond tag should be forwarded to the customs

office at destination. This allows customs to calculate the duties owing and contact the owner if necessary. The officer should also put a copy of the report in an envelope addressed to customs at destination and attach it to the baggage being transferred.

22. Goods valued at \$1,600 or more must never be forwarded as in-bond baggage since the carrier does not hold enough liability in the event of loss or damage. As an alternative, the goods may be held pending customs clearance at a later date or until the traveller arranges with the carrier to forward the goods to destination as in-bond cargo. The traveller may choose to obtain insurance coverage from the carrier.

Delivery of In-bond Baggage to Customs

23. When in-bond baggage arrives, the agent of the transporting carrier immediately delivers the baggage to customs or to an area approved by customs for storage until it is cleared by customs.

24. The original carrier remains responsible to customs for delivering in-bond baggage until the in-bond tag is properly acquitted whether or not the baggage is interlined to another carrier.

25. A carrier's liability may only be transferred to another carrier if **all** of the following conditions are met:

- (a) transfer of the in-bond baggage is made under customs supervision;
- (b) the existing in-bond tag is acquitted by a cross-reference to the new in-bond tag; and
- (c) a new in-bond tag is issued in the name of the accepting carrier.

26. When the transfer takes place at a customs office other than the intended destination, the customs office asks the destination office for the mail copy of the original in-bond tag and Form A23 for acquittal.

Acquittal of In-bond Tags

27. When a carrier representative presents in-bond baggage to customs, the officer first reviews the yellow copy of Form A23 or the report attached to the baggage to determine the total of duties and taxes payable. Customs has the airline representative contact the owner for payment. Owners have the option of presenting themselves for payment, giving a credit card number over the phone or sending payment prior to delivery. When duties and taxes have been paid, the officer indicates the amount paid and the accounting transaction number in the section "For Customs Use Only" of Form A23 and date-stamps the form.

28. The officer then removes the in-bond tag from the baggage, and separates, date-stamps, and attaches the top portion of the tag to the yellow copy of Form A23 or to the report. These forms are used to acquit the mail copy of the in-bond tag and the white copy of Form A23. The officer date-stamps the bottom portion of the baggage tag and returns it to the airline representative as proof of baggage delivery to customs.

Tracing

29. After 14 days from the date the in-bond tag was issued, if the baggage is not delivered to customs at destination and the mail copy of the in-bond tag remains outstanding, the customs office at destination issues a Form A19, *Customs Tracer*, to the original carrier that was issued the tag. This applies in all cases no matter which carrier actually transported the goods in-bond.

30. The carrier has 70 days from the date the baggage was reported to customs, or from the date of one of the following events to provide documentary proof that the baggage was properly delivered and accounted for at customs, or was either:

- (a) destroyed;
- (b) received in a customs office, sufferance warehouse, bonded warehouse or duty-free shop;
- (c) received on board a prescribed conveyance as ships stores for use according to the regulations;
- (d) received by another carrier who is entitled to transport such goods; or
- (e) exported.

Refer to section 20(2) of the *Customs Act*.

31. When possible, customs issues a Form A19 to the owner, to determine if the baggage was received. Appendix C has a sample form letter that customs may use to contact the owner. The letter should cross-reference the in-bond tag number and a copy of the letter should be kept on file.

Assessments Against the Carrier

32. If the carrier fails to produce the baggage or provide the necessary documentary proof at the end of the time limit on Form A19, and if the owner did not reply to the letter or could not be contacted, customs issues a Form K23, *Invoice*, to the carrier of record. The form requests payment of duties owing on the dutiable goods carried in the baggage indicated on Form A23 or the officer's report. The Form A23 attached to the mail copy of the in-bond tag or the officer's report is used to calculate the duties owing on the goods.

33. If payment is not received within the given time, customs contacts the carrier's surety for payment.

34. If the owner responds to the letter of contact or confirms receipt of the in-bond baggage, or if the carrier advises it was delivered without customs authorization, an ascertained forfeiture can be assessed against the goods listed on Form A23 or on the officer's report. Customs completes Form K100B, *Notice of Ascertained Forfeiture*, in an amount equal to the estimated value for duty of the goods indicated on Form A23 or on the officer's report, plus the amount of duties levied on the goods or \$400, whichever amount is less. Customs issues the form to the carrier indicating a contravention of "Delivery of In-bond Baggage without Customs Authority." The allegation is:

"that the said baggage moved on in-bond baggage tag number was delivered without customs authority in contravention of sections 19, 20, 31 and 32 of the *Customs Act*."

35. Supporting document Form K19A, *Report of the Circumstances and Events*, must be completed to indicate the formula used for estimating the duty-paid value of the goods.

36. In summary, customs assesses duties owed by the carrier when the owner has not accounted for in-bond baggage containing dutiable goods (use Form K23). Similarly, when it is established that the baggage was delivered without customs authority, customs issues Form K100B to the carrier and requests payment for the value for duty plus duty of the goods listed on Form A23 or on the officer's report up to a maximum of \$400.

Note: Form A19, Form K23, and Form K100B, should always be issued to the carrier's representative at the office of destination unless directed otherwise by the carrier. Appendix D contains special issuing instructions requested by carriers.

In-bond Goods Carried by Passengers

37. In certain circumstances, customs permits travellers arriving in Canada to personally carry, beyond the first point of arrival, commercial goods as hand baggage (goods that would otherwise be moved on a cargo control document), when arrangements have been made for customs clearance at destination. For example, the items might be fragile or of particularly high value, and shipment by conventional means is not practical. When the customs officer is satisfied that special handling is warranted, the items are released to the traveller and a Form E29B, *Temporary Admission Permit*, is issued as a control document. A security deposit in an amount not exceeding the duties and taxes is required. One copy of Form E29B is given to the importer and another is mailed to the customs office of destination. Each copy will be marked "For Clearance at the Customs Office at" The passenger must present the goods to customs upon arrival at destination or as soon as possible on the following business day.

38. In cases when there is no valid reason to allow the traveller to personally carry the items, or when there is some doubt to the validity of the circumstances, customs will not grant release on Form E29B.

APPENDIX A

EXAMPLE OF FORM A23
EXEMPLE DU FORMULAIRE A23



Canada Customs and Revenue Agency
Agence des douanes et du revenu du Canada

Information from this declaration will be used for customs control purposes, and may be shared with other government departments to enforce Canadian law. Details are available in the Treasury Board publication called *Infosource*, under the Canada Customs and Revenue Agency reference number TC PPU 043. *Infosource* is available at public libraries, government public reading rooms, and on the internet.

DELAYED BAGGAGE REPORT – RAPPORT DE BAGAGES RETARDÉS

Les renseignements fournis dans cette déclaration serviront à des fins de contrôle douanier et pourront être partagés avec d'autres ministères gouvernementaux afin de faire respecter les lois canadiennes. Vous trouverez des détails à ce sujet dans la publication du Conseil du Trésor intitulée *Infosource*, sous le numéro de référence RC PPU 043 de l'Agence des douanes et du revenu du Canada. *Infosource* est disponible dans les bibliothèques publiques, les salles de lecture publiques du gouvernement et sur internet.

Protected when completed
Protégé lorsque complété

Date
Y - A M D - J

► **TO BE COMPLETED BY CARRIER AGENT - DEVANT ÊTRE REMPLI PAR L'AGENT DU TRANSPORTEUR**

Name of carrier - Nom du transporteur	Location - Endroit	Missing baggage report no. (if applicable) N° du rapport des bagages manquants (s'il y a lieu)
---------------------------------------	--------------------	---

► **TO BE COMPLETED BY TRAVELLER - DEVANT ÊTRE REMPLI PAR LE VOYAGEUR**

Name - Nom		Residential status - Statut résidentiel	
		<input type="checkbox"/> Resident of Canada Résident du Canada	<input type="checkbox"/> Non-resident of Canada Non-résident du Canada
Address in Canada - Adresse au Canada		Postal Code - Code postal	Tel. No. - N° de tél.
Home address (if different from above) - Adresse résidentielle (si différente de celle ci-dessus)		Country - Pays	Date of birth - Date de naissance Y - A M D - J

Where are you arriving from? (Country) - D'où arrivez-vous? (Pays)	Do the missing bags contain any of the following? Les bagages manquants renferment-ils les marchandises suivantes?			
How long have you been absent from Canada or how long will you be staying in Canada? Combien de temps avez-vous été absent du Canada ou combien de temps séjournez-vous au Canada?	Yes Oui	No Non	Yes Oui	No Non
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Missing baggage tag numbers? - Numéros d'étiquette des bagages manquants?	Meats or Plants Viandes ou plantes	<input type="checkbox"/>	<input type="checkbox"/>	

Returning Residents Only - Résidents à leur retour seulement

- What is the total value of all the goods you are bringing into Canada which were declared as having been purchased, received or acquired in any manner while outside Canada, including Duty Free shops purchases prior to departure from Canada or abroad?

Quelle est la valeur totale des articles rapportés au Canada que vous avez déclarés comme ayant été achetés, reçus ou acquis, d'une façon ou d'une autre, à l'étranger, incluant les marchandises achetées dans les boutiques hors taxes au Canada ou à l'étranger?

Value - Valeur

- To the best of your knowledge, what is the total value of the above goods that are contained in the missing bags?

Au meilleur de votre connaissance, quelle est la valeur totale des marchandises susmentionnées qui sont contenues dans vos bagages manquants?

Value - Valeur

Non-residents Only - Non-résidents seulement

- Do the missing bags contain any gifts to residents of Canada which exceed \$60 CAN in value per item or any other goods which will be left in Canada?

Est-ce que les bagages manquants renferment des cadeaux pour l'usage personnel de résidents du Canada d'une valeur unitaire excédant 60 \$ CAN ou d'autres marchandises devant être laissées au Canada?

Value - Valeur

Authorization

I certify that the information given above is true and complete and I authorize the carrier mentioned above to open my baggage on my behalf for customs examination.

Signature of traveller / Signature du voyageur

Autorisation

Je déclare que les renseignements ci-dessus sont exacts et complets, et j'autorise le transporteur indiqué ci-dessus à ouvrir mes bagages en mon nom pour l'examen des douanes.

Y - A M D - J
Date

► **FOR CUSTOMS USE ONLY - POUR USAGE DES DOUANES SEULEMENT**

Status of Pax - Statut du Pax <input type="checkbox"/> FTL LAP <input type="checkbox"/> MAN OBL <input type="checkbox"/> SEL	Accounting doc. transaction no. (if applicable) N° de transaction de la déclaration en détail (s'il y a lieu)	Amount paid (if applicable) Montant payé (s'il y a lieu)	STAMP - TIMBRE
Status of baggage - Statut des bagages <input type="checkbox"/> Released Dédouanées <input type="checkbox"/> Examined and released Examinées et dédouanées <input type="checkbox"/> Transferred Transférées		Bond tag nos. - Numéros des étiquettes en douane	
Comments - Reason for transfer - Commentaires - Raison du renvoi			

A23 (00)

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A322

Canada


APPENDIX B**IN-BOND TAG COMPLETION
INSTRUCTIONS**

The following information must be shown on an in-bond tag (see sample of an in-bond tag on the following pages).

1. **DELIVER ONLY TO CUSTOMS AT** – Indicate the name of the customs office of destination.
2. **PASSENGER'S NAME, ADDRESS, PHONE NUMBER** – Indicate the name, mailing address, and phone number of the baggage owner. This is necessary for tracing purposes in case of direct delivery. On the Air Canada in-bond tag (see sample), this information is requested on the back of the baggage copy. You must also indicate this information on the back of both customs copies.
3. **SHIPPED FROM PORT OF** – Indicate the name of the customs office where the in-bond tag is issued.
4. **SHIPPED TO PORT OF** – Indicate the name of the customs office of destination.
5. **BY (CARRIER), FLIGHT, DATE** – Indicate the carrier's name, the flight number of the aircraft transporting the in-bond baggage and the date. This information is necessary for tracing purposes.

EXAMPLE OF AN IN-BOND TAG

COPY NUMBER 1 - CUSTOMS
COPIE NUMÉRO 1 - DOUANES

IN BOND  AirCanada
SOUS DOUANE

DELIVER ONLY TO CUSTOMS
À LIVRER UNIQUEMENT AUX DOUANES

AT/DE *SAMPLE*

//AC 770207 //
//AC 770207 //


IN BOND BAGGAGE/BAGAGES SOUS DOUANE
DELIVER TO CUSTOMS/À LIVRER AUX DOUANES

SHIPPED FROM PORT OF/LIEU D'ORIGINE

SHIPPED TO PORT OF/LIEU DE DESTINATION

BY (CARRIER)/CIE FLIGHT/NO. VOL. MONTH/MOIS DATE/JOUR

COPY NUMBER 2 - CUSTOMS
COPIE NUMÉRO 2 - DOUANES

IN BOND  AirCanada
SOUS DOUANE

DELIVER ONLY TO CUSTOMS
À LIVRER UNIQUEMENT AUX DOUANES

AT/DE *SAMPLE*

//AC 770207 //
//AC 770207 //


IN BOND BAGGAGE/BAGAGES SOUS DOUANE
DELIVER TO CUSTOMS/À LIVRER AUX DOUANES

SHIPPED FROM PORT OF/LIEU D'ORIGINE

SHIPPED TO PORT OF/LIEU DE DESTINATION

BY (CARRIER)/CIE FLIGHT/NO. VOL. MONTH/MOIS DATE/JOUR

COPY NUMBER 3 - CARRIER COPY
COPIE NUMÉRO 3 - COPIE DU TRANSPORTEUR

IN BOND  AirCanada
SOUS DOUANE

DELIVER ONLY TO CUSTOMS
À LIVRER UNIQUEMENT AUX DOUANES

AT/DE *SAMPLE*

//AC 770207 //
//AC 770207 //

IN BOND BAGGAGE/BAGAGES SOUS DOUANE
DELIVER TO CUSTOMS/À LIVRER AUX DOUANES

SHIPPED FROM PORT OF/LIEU D'ORIGINE

SHIPPED TO PORT OF/LIEU DE DESTINATION

BY (CARRIER)/CIE FLIGHT/NO. VOL. MONTH/MOIS DATE/JOUR

BACK OF COPY NUMBER 4 - BAGGAGE TAG
DOS DE LA COPIE NUMÉRO 4 - COPIE POUR LES BAGAGES

AC 770207

IN BOND AirCanada
SOUS DOUANE

DELIVER ONLY TO CUSTOMS
À LIVRER UNIQUEMENT AUX DOUANES

AT/DE SAMPLE

//AC 770207 //
//AC 770207 //

IN BOND BAGGAGE/BAGAGES SOUS DOUANE
DELIVER TO CUSTOMS/À LIVRER AUX DOUANES

SHIPPED FROM PORT OF/LIEU D'ORIGINE _____

SHIPPED TO PORT OF/LIEU DE DESTINATION _____

BY (CARRIER)/CIE FLIGHT/N° VOL. MONTH/MOIS DATE/JOUR _____

IN BOND **SOUS DOUANE**

PASSENGER'S NAME
NOM DU PASSAGER _____

ADDRESS
ADRESSE _____

ORIGINAL TAG NO.
N° DU BULLETIN DE BAGAGE INITIAL _____

INSTRUCTIONS
SAMPLE ONLY

BONDED FROM PORT OF
SOUS DOUANE À PARTIR DE _____

DELIVER ONLY TO CUSTOMS
À LIVRER UNIQUEMENT AUX DOUANES

AT/DE _____

AIR CANADA DESTINATION STATION
DELIVERY RECEIPT
POINT DE DESTINATION AIR CANADA
RÉCIPISSÉ DE LIVRAISON

CUSTOMS STAMP/CACHET DES DOUANES

NAME OF OWNER/ANNOM DU PROPRIÉTAIRE _____

ACT 98 (2-99)

APPENDIX C**EXAMPLE OF LETTER TO OWNER**

Dear Sir/Madam:

On (date), you reported missing baggage upon your arrival at (name of airport) via (name of carrier). At that time, you completed a *Delayed Baggage Report* (Form A23), indicating that the missing baggage contained imported and/or dutiable goods worth (value). You authorized the carrier to present the missing baggage to customs upon its arrival and open it for examination on your behalf.

On (date), the missing baggage was delivered to customs and opened for examination. This examination revealed that the baggage contained goods, namely: (description of goods). As these goods appeared to be dutiable in addition to those reported to customs, or their entitlement to dutyfree importation could not be determined from the information provided, the baggage was forwarded in-bond to this office by (name of carrier). However, as of the date of this letter, this baggage has not been delivered to this office and its status remains outstanding.

If you have received this baggage, duty and taxes on the goods described above are calculated to be (amount), based on a value for duty of (value). To close our accounts on this matter, please send a cheque or money order for this amount payable to the Receiver General for Canada to the address below and quote the above file number.

If you have not received this baggage or you wish to dispute the assessment, please contact me at (phone number) or the following address (address of customs office).

Yours truly,

REFERENCES

<p>ISSUING OFFICE –</p> <p>Travellers Division Operational Policy and Coordination Directorate</p>	<p>HEADQUARTERS FILE –</p> <p>7820-15</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Act</i>, sections 20, 22, 166 and paragraph 164(1)(i) <i>Transportation of Goods Regulations</i></p>	<p>OTHER REFERENCES –</p> <p>D4-1-6, D2-6-5</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D2-6-4, February 27, 2002</p>	

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

