



Memorandum D17-4-0

Ottawa, September 23, 2016

Courier Low Value Shipment Program

In Brief

This memorandum has been revised to:

- (a) include the additional eligibility requirements of the Courier Low Value Shipment (CLVS) Program that came into force on January 1, 2012;
- (b) amend the section titled Release and Accounting of Casual Goods to clarify the procedures when a casual importer wishes to personally account for personal goods that were released by the Program participant;
- (c) provide further information on the circumstances when High Value Shipments are released in error under the CLVS Program;
- (d) denote the new LVS threshold of \$CAN 2,500 that came into effect January 8, 2013.

This memorandum describes the requirements for the reporting, release and accounting of goods under the Courier Low Value Shipment (CLVS) Program.

It also describes the conditions under which couriers who obtain release of casual goods under subsection 32(4) of the [Customs Act](#) may be authorized to account for these goods in lieu of the importer.

Guidelines and General Information

1. The CLVS Program is an express/expedited program designed for the clearance of express shipments. It was created to meet the express needs of the courier industry's international just-in-time business environment, and is dedicated to entities operating in any mode or intermodally moving cargo by special express commercial service. The program is directed to Courier Imports Remission Order (CIRO) approved goods (\$0.01 to \$20) and LVS goods (\$20.01 to \$2,500).
2. The CLVS Program streamlines the reporting, release and accounting procedures for certain goods that are transported by courier. Couriers authorized by the Canada Border Services Agency (CBSA) to participate in the program may have qualifying goods released by presenting a cargo/release list to the CBSA. To qualify under this program the goods must:
 - (a) have a Value for Duty not exceeding \$2,500 CAD; and
 - (b) not be controlled, prohibited or regulated by an Act of Parliament. The [D19 Memoranda series - Acts and Regulations of Other Government Departments](#),» contains information on goods that are controlled, prohibited or regulated.

Definitions

3. Terms used in this memorandum are defined as follows:

Act – means the [Customs Act](#);

authorized person – means a person who has obtained an authorization pursuant to subsection 3(3) of the [Persons Authorized to Account for Casual Goods Regulations](#);

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;

commercial goods – means goods imported into Canada for sale or for any commercial, industrial, occupational, institutional or other like use;

courier – means a commercial carrier that is engaged in scheduled international transportation of shipments of goods other than goods imported as mail;

designated officer – means the Deputy Minister or a Director General of the Canada Revenue Agency.

Authorization of Couriers

4. Couriers wishing to participate in the CLVS Program must request authorization from the CBSA. The request must be submitted to:

Manager
 Postal and Courier Programs Unit
 Program Performance and Reporting Division
 Commercial Program Directorate
 Canada Border Services Agency
 171 Slater Street, 8th Floor
 Ottawa, ON K1A 0L8

5. Couriers are eligible to participate in the program if they meet the following requirements:

- (a) the courier is required to be an authorized bonded carrier under the appropriate entry mode;
- (b) the courier is required to be a resident company of Canada; it must have a physical presence and a place of business in the country;
- (c) the courier is required to be an approved Partners in Protection (PIP) member as a carrier; in addition, the Program's expedited shipments must be imported and transported by approved PIP carriers;
- (d) utilization of an acceptable courier proprietary system is a requirement for participation; the CBSA will perform a security review of the courier proprietary system; the courier will allow the CBSA the use of its proprietary system for report, release and risk assessment purposes;
- (e) the courier will be required to demonstrate that it maintains a high-degree of control over the shipments, through the use of internal security, logistics and tracking technology, and that it maintains meticulously integrated administrative control over the shipments with operations that are sufficiently integrated at both ends of the service, i.e. from the time they are picked-up for export from the foreign exporters to the time they are physically delivered to the Canadian importers; it must exercise a high-degree of control over the shipments, particularly in regard to the reliability of the information that it must supply for CBSA purposes; such control would be indicated by substantial common ownership between the local company and the foreign affiliate and/or by a very close contractual relationship between the local company and its foreign affiliate(s) (e.g., a franchise arrangement), with exception of couriers participating in section (k);
- (f) the courier must offer a service to the public under advertised, reliable, timely delivery on a door-to-door basis;
- (g) the courier must be in a position to transmit non-eligible goods as per the applicable mode of transportation according to the [Memoranda D3 Series – Transportation](#);
- (h) the courier will report goods in accordance with the [Act](#) and relevant regulations;
- (i) if reporting casual goods, the courier will post security, in accordance with the "Security for Release of Goods" section of the [Accounting for Imported Goods and Payment of Duties Regulations](#);
- (j) the courier has not had its authorization to participate in the program cancelled within the previous 12 months; and

(k) couriers solely involved in the importation of casual Casual Mail-Order/Direct Marketing Solution goods from CBSA approved U.S. online retailers, may be approved for participation in the program.

6. The CBSA may cancel a CLVS Program participant's authorization to participate in the CLVS Program if the participant:

- (a) requests in writing that the CBSA do so;
- (b) is bankrupt;
- (c) made a misrepresentation in obtaining the authorization;
- (d) has failed to comply with any act or regulation that prohibits, controls or regulates the importation of goods into Canada;
- (e) made a misrepresentation regarding its responsibilities as an authorized participant under this program; or
- (f) no longer meets the requirements in paragraph 5.

Bonded Carrier

7. Information on bonded carrier codes and the in-bond movement of shipments that have not been released by the CBSA can be found in the [D3 – Transportation series](#).

Cost Recovery

8. In cases where the CLVS Program participant requests special services for the clearance of its CLVS Program's shipments, a cost-recovery fee may be charged. The cost-recovery policy applies when:

- (a) the service being requested is outside the area served by a CBSA office;
- (b) the service being requested is outside regular business hours; or
- (c) priority service on demand is being requested, i.e. outside the ordinary course of the border services officer's duties (outside the ordinary first-in-first-out (FIFO) process).

9. Accordingly, an agreement at the local CBSA office where the services are requested must be completed for all services being rendered by that CBSA office.

10. For more details on special services, please see [Memorandum D1-2-1, Special Services](#).

Customs Self Assessment (CSA) Goods

11. CLVS Program participants can find information on how to report CSA-goods in [Memorandum D3-1-7, Customs Self Assessment Program for Carriers](#).

Cargo/Release List

12. The cargo/release list for authorized participants of the CLVS Program is to be used in place of individual cargo control and release accounting documents. The cargo/release list must be presented to the CBSA by the participant in accordance with the modal timeframes:

- (a) **Highway** – Minimum of one (1) hour prior to arrival;
- (b) **Air** – Four (4) hours prior to arrival, or at time of departure if the flight is less than four (4) hours.

Note: The cargo/release list must contain a concise description of the qualifying goods so that the border services officer can determine their admissibility.

13. The cargo/release list must contain the following information in the heading:

- (a) bonded carrier code;
- (b) CLVS Program participant name;

(c) a unique reference identifier, which incorporates the CSA-approved CLVS Program participant's four-digit carrier code as the first four digits, for each cargo/release list that includes goods destined for a CSA-approved importer;

(d) foreign country office of export;

(e) vehicle identification number:

(i) for shipments arriving by highway, use the licence plate details and the trailer number;

(ii) for shipments by air, the aircraft registration number or the flight number;

(iii) for marine shipments, the vessel name and vessel registration number; and

(iv) for rail shipments, the rail unit car initials and number;

(f) office of release; and

(g) date of report.

14. The following information must also be shown for each shipment on the cargo/release list:

(a) a unique identifier number generated by the CLVS Program participant;

(b) the consignee's name and address;

(c) the importer's name and address;

(d) the name and address of the exporter or vendor;

(e) the quantity;

(f) the weight of the shipment;

(g) the Value for Duty in Canadian dollars;

(h) a description of the goods; and

(i) the country of origin of the goods.

15. The total number of shipments must be indicated on the cargo/release list.

16. A sample format for a cargo/release list is contained in the Appendix.

CLVS Program Release Process

17. When CLVS Program goods arrive in Canada at an office other than the office of release, the in-bond movement of the shipments to the office of release is permitted, provided that the entire container or load is moved inland. Deconsolidation to move only part of the load is not permitted.

18. Within the presentation timeframes previously stated in paragraph 12, the CLVS Program participant must present the cargo/release list to the CBSA office (two copies if paper).

19. A border services officer will review the list and highlight any shipments that require examination. Shipments that have not been selected for examination are considered released upon arrival; however, they could still be subject to CBSA intervention while within the sufferance warehouse. Until the CLVS Program participant's proprietary system has been authorized for use by the CBSA, the border services officer will release stamp one copy of the cargo/release list and return it to the participant as proof of release by the CBSA. The second copy is retained by the CBSA office.

20. Shipments selected for examination must be presented to the CBSA in the designated CBSA area of the sufferance warehouse. Failure to present the selected shipments may result in penalties. The border services office will examine the selected shipments and make a decision either to release the shipments or to remove any of them from the cargo/release list.

21. If the CBSA removes a shipment from the cargo/release list, Form BSF243 (Y50), Reject Document Control, is completed and the CLVS Program participant is given a copy. The shipment must be removed from the cargo/release list by the participant, who must issue an individual paper cargo control document (i.e. no EDI). Afterwards, the participant informs the appropriate customs broker or importer that a release/accounting package must be presented to the CBSA for the release of the goods. The requested individual accounting package for shipments removed from a cargo/release list in the CLVS Program must be presented as a hard copy accounting package to the CBSA office that issued the reject notice. Shipments removed from the cargo/release list by a border services officer are subject to the requirements for release under formal CBSA processing. These requirements are explained in [Memorandum D17-1-4, Release of Commercial Goods](#).

22. Once shipments are released through the cargo/release list, the participant is responsible for providing the appropriate importer or customs broker with all release information and supporting documentation for each shipment, within two business days after the date of the report, in accordance with the [Accounting for Imported Goods and Payment of Duties Regulations](#). For commercial goods the participant requires an undertaking from the importer or the importer's customs broker stating that the appropriate accounting will be completed and the duties and taxes will be paid. In addition, the importer or customs broker needs to have posted security with the CBSA to obtain release before payment.

23. After release, a CLVS Program participant that has been authorized to utilize its proprietary system is required to provide the CBSA office of release with the shipments information, by electronic media readable by the CBSA, including but not limited to CD Rom, DVD, USB Flash Drive, etc. The electronic media must contain the import information of all of the shipments that have been released by the participant during a specific time period (e.g. per day or per week). The individual shipment information must be presented in separate files within the electronic media, e.g. LVS, CIRO, etc. The information must be in a format that is manageable for post-release analysis, i.e. Excel spreadsheet or database format; picture or .pdf formats are not acceptable.

CBSA Private Communications Policy

24. CBSA policy does not permit border services officers to read personal or private communications intended for delivery to the addressee that they find while conducting a physical examination. Personal or private communications include correspondence, information, letters, messages, notes and similar communications, whether or not enclosed in an envelope. The term "correspondence" does not include invoices, order forms, cheques, newspapers, magazines, books, catalogues, blank forms, manuscripts or recorded mass-storage devices such as tapes, microfilms or discs.

Exception: If a seizure action has taken place and the border services officer has reasonable and probable grounds to believe that a communication accompanying seized goods may contain evidence of illegality, an exception to the above private communications policy is allowed.

Accounting for Released Goods

25. Goods released under the CLVS Program must be accounted for on a monthly consolidated Form B3-3, *Canada Customs Coding Form*, or CADEX type "F" entry. Accounting for these goods is due by the 24th day of the month following the month in which the goods were released, with the payment of the duties and taxes due by the end of that month. The importer or customs broker may consolidate the accounting document in any manner, either by importer, regional or national consolidation, using the CLVS Program dummy classification number "0000999900." For more details regarding accounting requirements and procedures, see the [Accounting for Imported Goods and Payment of Duties Regulations](#) and [Memorandum D17-1-10, Coding of Customs Accounting Documents](#) (Appendix J).

26. Goods to which the CIRO remission applies do not require accounting under Section 32 of the [Act](#), as no duties and taxes are owed.

27. The importer must be provided with a receipt containing the details of the transaction that was reported to the CBSA, in accordance with [Memorandum D1-8-1, Licensing of Customs Brokers](#). In addition, the unique shipment number (i.e. tracking number, waybill number) which is identified on the cargo/release list must be provided.

28. When claiming the benefits of a preferential tariff treatment, importers and customs brokers should ensure that they follow the policy guidelines contained in [Memorandum D11-4-2, *Proof of Origin of Imported Goods*](#), and [Memorandum D11-4-14, *Certification of Origin Under Free Trade Agreements*](#).

Collection of Provincial Taxes

29. The CBSA and certain provinces have reached agreements for the collection of the harmonized sales tax (HST), provincial sales tax (PST), and tobacco and alcohol taxes on the importation of casual goods. Casual goods may not be accounted for as commercial goods. The determination that the goods are casual is made by considering the ultimate purchaser of the goods.

30. Where an agreement exists between the CBSA and a province, the HST, PST and provincial alcohol and tobacco taxes must be accounted for on imported casual goods. Casual shipments will not be released to CLVS Program participants or customs brokers who do not remit the HST and/or provincial taxes at the time of accounting, until the payment is made. Further details regarding the accounting of these provincial taxes can be found in [Memorandum D17-1-22, *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*](#). The rates and provincial agreements can be found in [Memorandum D2-3-6, *Non-commercial Provincial Tax Collection Programs*](#).

High Value Shipments

31. If shipments having a value for duty exceeding \$2,500 CAD are released in error under the CLVS Program, the importer or customs broker must submit Form [B3-3, *Canada Customs Coding Form*](#), Type V (voluntary) accounting document, within five days of release. Form B3-3 must be accompanied by the corresponding invoice. These documents can be presented at any CBSA office where clearance services are offered.

32. If the importer or customs broker did not submit Form [B3-3, *Canada Customs Coding Form*](#), Type V (voluntary) accounting document within five days of release, it must be presented before the 24TH day of the next month. Failure to comply with these requirements may result in the issuance of an Administrative Monetary Penalty (AMP). Details of penalties involving various late accounting infractions are contained in the Administrative Monetary Penalty System (AMPS), Master Penalty Document.

33. If shipments having a Value for Duty exceeding \$2,500 CAD are released and accounted (duties and taxes paid) in error under the CLVS Program, the importer or customs broker must submit Form [B2, *Canada Customs - Adjustment Request*](#), to any CBSA office where clearance services are offered. Refer to Paragraph 54 for Form B2. Failure to comply with these requirements may result in the issuance of an AMP. Details of penalties involving various infractions are contained in the AMPS, Master Penalty Document.

Requirements of Other Government Departments

34. If controlled, prohibited or regulated goods are released in error under the CLVS Program, the importer or customs broker must immediately notify the CBSA of the release error by submitting Form [B3-3](#) Type V (voluntary). The CBSA will then inform the applicable government department of the release error.

35. If goods subject to the [Export and Import Permits Act](#) are released in error under the CLVS Program, the importer or customs broker should immediately contact Global Affairs Canada (GAC) to verify if the required import permit can be obtained. When applying for the permit, the importer or customs broker should state, "Released in error in the CLVS Program on (release date)" in the "Other Terms and Conditions" block of the permit application.

Shipments Imported for Temporary Use

36. If low value shipments imported for temporary use are released in error under the CLVS Program without the presentation of Form [E29B, *Temporary Admission Permit*](#), and are subsequently exported, proof that the goods were imported for eligible temporary use, as well as proof of export must be kept on the importer's or customs broker's premises for future compliance verification.

37. If it is discovered that high value shipments imported for eligible temporary use, including high-value repair shipments, were released in error under the CLVS Program, the importer or customs broker must report the error to the CBSA and be prepared to submit Form [E29B](#), accompanied by the corresponding invoice, an explanatory letter and any required security. These documents may be presented at any CBSA office where clearance services are offered. Additional information regarding the Form E29B is available in [Memorandum D8-1-4, *Administrative Procedures Related to Form E29B, Temporary Admission Permit*](#).

Overage Reporting

38. If the CBSA or the CLVS Program participant finds, at the time of reporting, that an overage report is required, the participant must immediately document these goods on an amended cargo/release list or an overage report. All copies must be presented to the CBSA for validation and processing. The CBSA will return a validated copy to the participant. Overage shipments will be put aside by the CLVS Program participant until release authorization is given by the CBSA.

Shortage Reporting

39. When a shipment reported on the cargo/release list is not on the conveyance, the CLVS Program participant must present a shortage report to the CBSA. Otherwise, all goods reported to the CBSA on the cargo/release list must be accounted for. Duties and taxes will be assessed on the goods declared on the cargo/release list, unless acceptable evidence of a shortage is presented to the CBSA.

40. Other types of shortages are when goods recorded in a shipment are missing, or only part of a shipment has arrived. As stated in [Memorandum D3-1-1, *Policy Respecting the Importation and Transportation of Goods*](#), acceptable evidence of shortages includes written evidence of payment of a claim by a foreign carrier, or a statement by a CBSA or peace officer that the goods were lost or destroyed through an accident or fire. Documentation from the vendor, exporter, shipper or warehouse operator at the point of departure, attesting that a true shortage did exist and was not the result of theft or loss, is also acceptable. Documentation originating from the carrier is not considered acceptable evidence.

41. The party responsible for the payment of the duties and taxes on the shipment must present evidence regarding the shortage.

42. When a portion of a shipment previously identified as a shortage is subsequently forwarded to Canada, the goods must be reported on the cargo/release list, and in the «description of goods field», a reference should be made to the original cargo/release list number.

43. For domestic goods found astray in Canada or the United States (US), please refer to [Memorandum D3-1-1, *Policy Respecting the Importation and Transportation of Goods*](#).

44. Please see [Memorandum D3-1-1, *Policy Respecting the Importation and Transportation of Goods*](#), for more detailed information on overage and shortage.

ACI/eManifest Requirements

45. Shipments that qualify and are reported under the CLVS Program are exempt from pre-load/pre-arrival cargo requirements. A conveyance data transmission to the CBSA is still required, quoting the appropriate cargo exemption code. For additional information, concerning ACI/eManifest requirements, please refer to the [D3 - Transportation series](#).

46. Should cargo previously reported under the CLVS Program be removed from the LVS stream post-arrival through the issuance of Form BSF243 (Y50) Reject Document Control, by the CBSA, the client is not to transmit pre-arrival data. However, if removed from the LVS stream prior to arrival, full ACI/eManifest pre-load/pre-arrival data is required.

47. Should cargo previously reported under the CLVS Program be removed from the LVS stream post-arrival by the CLVS Program participant, as the client has identified that the shipment did not qualify under the CLVS Program, the client is not to transmit pre-load/pre-arrival data.

48. Should a CLVS Program participant identify that a shipment no longer qualifies for report and release privileges under the CLVS Program prior to the shipment's arrival in Canada, there is both an expectation and an obligation to provide ACI/eManifest pre-load/pre-arrival data to the Agency.

Carrier Infractions

49. Details of penalties involving various carrier infractions are contained in the AMPS Master Penalty Document.

Compliance Verification

50. All CLVS Program participants, importers, customs brokers and authorized persons who report and account for shipments released under the CLVS Program are subject to compliance verification by the CBSA. Therefore, all related records of these shipments must be maintained for six years.

51. During a compliance verification, the CBSA will check whether goods have been properly reported and accounted for by the CLVS Program participant, the importer, the importer's customs broker or by the authorized person. Non-compliance may result in penalties under the AMPS regime.

52. The CBSA requires the following information from participants, importers, customs brokers and authorized persons to verify compliance:

- (a) evidence that the goods were properly reported on a cargo/release list;
- (b) a copy of the accounting document for the month being verified, showing the transaction number and the duties and taxes paid, including any provincial taxes, where applicable;
- (c) supporting documentation such as invoices or packing slips showing how the duties and taxes were calculated. This information must be available on each unique shipment identification number, clearly demonstrating how the importer/customs broker or authorized persons accounted for each shipment;
- (d) a review of the accounting period by the importer, if requested by the CBSA;
- (e) proof that the goods were returned to the vendor, if applicable; and
- (f) any other supporting document, relevant to the compliance verification.

53. If the results of the compliance verification indicate that there may be instances of undervaluation, incorrect tariff classification, incorrect country of origin or non-payment of the duties, GST/HST and/or PST, the normal provisions of re-determination under Section 59 of the [Customs Act](#) will apply. Interest may be charged on any amounts payable to the CBSA. Non-compliance may also be subject to AMPS penalties.

Refunds and Adjustments for Commercial Goods

54. To apply for a refund or an adjustment for commercial goods, importers should submit Form [B2, Canada Customs Adjustment Request](#), to any CBSA office where clearance services are offered. For specific information and procedures, see [Memorandum D17-2-2, Processing of Adjustment Request Forms](#).

Refunds for Casual Goods

55. To request an adjustment or a refund of duties and taxes on casual goods, individuals should submit Form [B2G, CBSA Informal Adjustment Request](#), along with the receipt copy received from the CLVS Program participant, to the appropriate Casual Refund Centre (CRC), as indicated in the completion instructions for Form B2G. The CRC will review and process the request and, where applicable, will refund any duties, GST/HST, PST, and provincial alcohol and tobacco taxes. For more information, please refer to [Memorandum D6-2-6, Refund of Duties and Taxes on Non-commercial Importations](#).

Persons Authorized to Account for Casual Goods

56. Under subsection 32(4) of the [Customs Act](#), casual goods may be released prior to the goods being accounted for and before payment of duties and taxes. This section describes the conditions under which CLVS Program participants who obtain release of casual goods under subsection 32(4) of the Act may be authorized to account for

these goods in lieu of the importer. The [Persons Authorized to Account for Casual Goods Regulations](#) do not apply to casual goods that are accounted for by an authorized non-resident of Canada.

Authorization of Couriers

57. Casual goods imported by authorized CLVS Program participants may be released before being accounted for and before payment of the applicable duties and taxes. CLVS Program participants wishing to account for casual goods in lieu of the importer must request authorization from:

Manager
Postal and Courier Programs Unit
Program Performance and Reporting Division
Commercial Program Directorate
Canada Border Services Agency
171 Slater Street, 8th Floor
Ottawa, ON K1A 0L8

58. The CBSA must provide an authorized person a 90 day notice of its intention to cancel the authorization to account for casual goods. The reasons for the cancellation are to be provided. During this 90-day period, the authorized person may provide the CBSA with information explaining why the authorization should not be cancelled. The CBSA will consider this information before making a final decision.

Release and Accounting of Casual Goods

59. Once the CBSA releases the casual goods, the CLVS Program participant is authorized to deliver the shipment to the importer. Should the importer accept delivery of the goods, the duties and taxes owing will be paid by the importer to the participant. In such cases, the CLVS Program participant or their agent are then required to account for the goods on a B3-3 "F" type entry which is presented to the CBSA before the 24th day of the next month, with the duties and taxes payable by the end of that month.

60. The CLVS Program participant or its agent is required to provide the importer with a receipt containing the classification of the goods, the transaction number, and a breakdown of the duties and taxes.

61. If at the time of delivery, after a casual shipment is released by the CBSA, the importer identifies to the CLVS Program participant that they wish to account for the goods directly at a CBSA office where clearance services are offered, the participant will not deliver the shipment to the importer. The goods will be held until the importer presents satisfactory proof that an accounting package was completed by the CBSA, and if appropriate, the duties and taxes have been paid directly to the CBSA. It is important to note that such shipments do not have to be accounted for at the CBSA office of release since the goods will have already been reported by the participant and released by the CBSA. The casual importer must note the unique shipment identifier number (provided by the participant) and provide a description of the goods, the value and any acceptable information necessary for the CBSA to complete an accounting document; the information may be contained in documentation which was removed from the package by the participant. As the goods were already released, they are no longer subject to examination. The CBSA accounting document, Form BSF715 Casual Goods Accounting Document (formally form B15) if duties and taxes are due, should refer to the unique shipment identifier number of the participant.

62. However, where a CLVS Program participant knows prior to arrival that a casual importer desires to account for its own LVS goods, the participant will not include the goods in the CLVS Program; instead it will issue an individual manifest for the goods, and they will be cleared by the CBSA in its regular transactional process.

Records

63. Records pertaining to the accounting for casual goods must be kept by the authorized person for six years as per the [Persons Authorized to Account for Casual Goods Regulations](#). The records must include documentation relating to the origin, importation and Value for Duty of the goods.

64. The CBSA conducts audits of the records relating to the accounting for casual goods. During these audits, the CBSA verifies that all goods have been properly accounted for, destroyed or returned to the sender. The

information used to determine the amount of duties and taxes payable is also verified. Therefore, records relating to casual goods must be kept in a manner that will permit CBSA officials to conduct these audits.

65. Under Section 8 of the [Persons Authorized to Account for Casual Goods Regulations](#), records may be kept on microfilm if the process used to copy the records is in accordance with National Standard of Canada CAN2-72.11-79, Microfilm as Documentary Evidence, published by the Canadian General Standards Board. The original of any document copied and maintained in this manner may be destroyed.

66. Records may also be electronic, if the electronic records are cross-referenced to the supporting source documents. The electronic records must be made available in printed copy, if requested by the CBSA.

67. For CBSA purposes, records related to the conveyance and cargo transmission and report upon arrival must be kept for a period of three years commencing on January 1st of the calendar year following the calendar year during which the cargo/conveyance referenced in the records were transported as per the [Transportation of Goods Regulations](#).

68. In addition to the records retention of conveyance and cargo transmission, importer records pertaining to imported goods that have been released under the CLVS Program must be kept for a period of six years following the importation of commercial goods.

Notification of Changes

69. An authorized person must notify the CBSA of any change in the person's business office address, legal or business name, or the ownership of the business. This notification must be provided in writing within two weeks after the change.

Appendix

Cargo/Release List
(Courier Company Name)
Inbound to: Ottawa, Canada

Date of Arrival:

Carrier Code:

Foreign Country Office of Exit:

Vehicle ID Number:

Office of Release:

Pkg ID Number	Quantity	Consignee Name & Address	Importer Name & Address	Exporter/Vendor Name & Address	Weight	Value for Duty	Country of Origin	Description

Total Number of Shipments:

References	
Issuing Office	Program Performance and Reporting Division Commercial Program Directorate Programs Branch
Headquarters File	7586-23
Legislative References	<i>Customs Act</i> <i>Export and Import Permits Act</i> <i>Persons Authorized to Account for Casual Goods Regulations</i> <i>Accounting for Imported Goods and Payment of Duties Regulations</i> <i>Reporting of Imported Goods Regulations</i> <i>Transportation of Goods Regulations</i> <i>Reporting of Exported Goods Regulations</i> Order in Council P.C. 1995-1352
Other References	D1-2-1 , D2-3-6 , D3 Series , D6-2-6 , D8-2-16 , D11-4-2 , D11-4-14 , D17-1-2 , D17-1-4 , D17-1-10 , D17-1-22 , D17-2-2
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