



Ottawa, March 25, 2010

# Interim Memorandum D17-1-13

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## In Brief

### **INTERIM ACCOUNTING – SIGHT ENTRIES – “HAITI DEEMED DIRECT SHIPMENT (GENERAL PREFERENTIAL TARIFF AND LEAST DEVELOPED COUNTRY TARIFF) REGULATIONS”**

1. This interim memorandum is an addendum to the current Memorandum D17-1-13 *Interim Accounting (Provisional Documentation)*.
2. This addendum details the accounting format requirements in order to account for goods qualifying under the provisions of the “*Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations*”, or to make application for an adjustment request for goods that qualify under the regulation back to its effective date.



Printed in Canada



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## **INTERIM ACCOUNTING – SIGHT ENTRIES – “HAITI DEEMED DIRECT SHIPMENT (GENERAL PREFERENTIAL TARIFF AND LEAST DEVELOPED COUNTRY TARIFF) REGULATIONS”**

This addendum details the accounting format requirements in order to account for goods qualifying under the provisions of the “*Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations*”, or to make application for an adjustment request for goods that qualify under the regulation back to its effective date.

### **GUIDELINES AND GENERAL INFORMATION**

#### **B3 Accounting Under Regulation “Haiti Deemed Direct Shipment”**

1. With the coming into force of the “*Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations*” it is recognised that it may be difficult initially for importers to provide proper supporting documentation at time of final accounting, namely the provision of a Through Bill of Lading from the Dominican Republic.
2. In accordance with Section 12 of the *Accounting for Imported Goods and Payment of Duties Regulations*, sight documents may be used when the importer/owner of any goods cannot complete final accounting, for the reason only that the prescribed information (in this case a Through Bill of Lading from the Dominican Republic) is not available at time of final accounting.
3. As a result, acceptance of Sight Entries (D Type) will be facilitated during the time period stipulated in the “*Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations*”, in addition to normal final accounting processes. (See examples 1 and 2 in attached appendix.) Normal final accounting type entries should continue to be used where Most-Favoured Nation (MFN) Tariff Treatment is appropriate for unconditionally duty “FREE” goods, or when declaring MFN tariff treatment at time of final accounting and followed by subsequent filing of a B2 Canada Customs Adjustment Request, for a change to Tariff Treatment when the Through Bill of Lading is received. (See example 3 in attached appendix.) Please refer to Memorandum D17-1-10, in addition to the attached appendix, for instruction on the completion of B3 *Canada Customs Coding Form*.

4. Importers and/or their brokers/agents should make every reasonable effort to meet supporting documentation requirements at time of accounting, to complete final accounting. However, the CBSA will accept an interim accounting “D-Type” coded entry, (or AD Type for those using release on minimum documentation privileges) at the time when final accounting is required, when the required Through Bill of Lading is not immediately available.

5. This will facilitate a 90-day period following accounting on a sight entry, during which the Through Bill of Lading must be submitted to CBSA in conjunction with a fully completed B2 *Canada Customs – Adjustment Request*, to substantiate entitlement to Least Developed Country Tariff (LDCT), in accordance with Section 13 of the *Accounting for Imported Goods and Payment of Duties Regulations*. A security deposit will be required. This security deposit will equate to 10% of the Value for Duty (VFD) with a minimum deposit of \$100.00 and a maximum deposit of \$1000.00. (See example 4 in attached appendix.) Should the required deposit be less than duties and taxes liable under MFN Tariff Treatment, an assessment may be issued for any additional revenue owing to the Agency, if the client has not self-corrected at the end of the 90-day period. The imposition of an AMPS penalty may also apply if the client has not self-corrected as required.

6. If the goods imported are unconditionally duty free (duty rate “FREE” under all tariff treatments) at time of importation, a D-Type entry should not be used and final accounting under MFN should be completed. (See example 1 in attached appendix.)

7. In cases where goods were imported on or after the effective date of the “*Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations*”, or alternately, if importers choose to account for goods imported under MFN Tariff Treatment at time of accounting, a request for adjustment may be subsequently submitted. Upon obtaining a copy of the required Through Bill of Lading as per the regulation, an application for refund of duties overpaid may be filed, on Form B2 *Canada Customs – Adjustment Request*. Reference to the regulation number (P.C. 2010-261 SOR/2010-58) is to be made in the explanation field of the B2 as part of the justification for the request. (See example 3 in attached appendix.) Refer to Memorandum D17-2-1 for additional information on the completion of a B2 *Canada Customs – Adjustment Request* and Memorandum D11-6-4 for information on supporting documentation requirements when submitting adjustment requests.

8. These instructions come into affect in accordance with the effective date of the “*Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations*”, and are valid for the duration of the regulation.

9. Questions regarding “*Haiti Deemed Direct Shipment*” regulation should be directed to CBSA Border Information Service (BIS) Line at:

**1-800-461-9999** for service in English

or

**1-800-959-2036** for service in French

Example 1

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 <b>ABC Importing Company Ltd., 123 Any Street, Thistown, Ontario, K1K 1K1</b>		NO. - N° <b>123456789RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION		<a href="#">Help</a> <a href="#">Aide</a> <a href="#">Restore - Restaurer</a>	
10 SUB HDR NO. / N° DE SOUS-EN-TÊTE <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR <b>XYZ Exporting Company Ltd., UAL 90909</b>		NO. - N°		RESERVED FOR GLOBAL USE / RÉSERVÉ À L'USAGE DE L'AGENCE	
17 COUNTRY OF ORIGIN / PAYS D'ORIGINE <b>HT</b>		13 PLACE OF EXPORT / LIEU D'EXPORTATION <b>DO</b>		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE <b>2</b>		15 U.S. PORT OF EXIT / BUREAU DE SORTIE DÉBÉ-U	
16 DIRECT SHIPMENT DATE / DATE D'ÉPÉTION DIRECTE / LUJ <b>1</b>		17 CRCY CODE / CCVISC <b>USD</b>		18 TIME LIMIT - DÉLAI		19 FREIGHT - FRET	
20 RELEASE DATE - DATE DE LA MAINLEVÉE		9 TOTAL VFD - TOTAL DE LA VFD <b>123000</b>					
21 LINE / LIGNE <b>1</b>		22 DESCRIPTION / DESIGNATION		23 WEIGHT / KGM / POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO	
27 CLASSIFICATION NO. / N° DE CLASSEMENT <b>6214301000</b>		28 TARIFF CODE / TARIFAIRE <b>5000.000</b>		29 QUANTITY / QUANTITE <b>5000.000</b>		30 U - M <b>NMB</b>	
31 VFD CODE / CODE VD <b>13</b>		32 SIMA CODE / CODE DE LMSI		33 RATE OF OUTSIDE DUTY / TAUX DE DROIT DE DOUANE <b>0.00000</b>		34 E.T. RATE / TAUX T.A.	
37 VALUE FOR DUTY / VALEUR EN DOUANE <b>123000.00</b>		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 <b>123000.00</b>		42 GST / TPS <b>6150.00</b>					
21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION		23 WEIGHT / KGM / POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO	
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 OUTSIDE DUTY / TAUX DE DROIT DE DOUANE		34 E.T. RATE / TAUX T.A.	
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					
21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION		23 WEIGHT / KGM / POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO	
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 OUTSIDE DUTY / TAUX DE DROIT DE DOUANE		34 E.T. RATE / TAUX T.A.	
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					
21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION		23 WEIGHT / KGM / POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO	
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 OUTSIDE DUTY / TAUX DE DROIT DE DOUANE		34 E.T. RATE / TAUX T.A.	
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					
21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION		23 WEIGHT / KGM / POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO	
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 OUTSIDE DUTY / TAUX DE DROIT DE DOUANE		34 E.T. RATE / TAUX T.A.	
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, <b>D. Smith</b> PLEASE PRINT NAME - LETTRES MOUILLÉES VP. OF <b>Customs Broker Limited (613) 234-2345</b> 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. <b>2010/01/13</b> DATE SIGNATURE		43 DEPOSIT - DÉPÔT <b>44 WAREHOUSE NO. - N° D'ENTREPÔT</b>		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-00350920</b>		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTÉUR À L'IMPORTATION <b>014</b>	
47 CUSTOMS DUTIES / DROITS DE DOUANE		48 SIMA ASSESSMENT / COTISATION DE LMSI		49 EXCISE TAX / TAXE D'ACCISE		50 GST / TPS <b>6,150.00</b>	
51 TOTAL						<b>6,150.00</b>	

Unconditionally Duty "FREE":

This example demonstrates the accounting format for unconditionally duty free goods. "C-Type" entry is used for cash entries, while "AB-Type" coding would be used if RMD privileges are used to obtain release of goods, prior to accounting.

Example 2

		Canada Border Services Agency / Agence des services frontaliers du Canada		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)					
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR NO. - N° 123456789RM0001 <b>ABC Importing Company Ltd.,                  123 Any Street,                  Thistown, Ontario,                  K1K 1K1</b>			2 TRANSACTION NO. - N° DE TRANSACTION			Help Aide Restore - Restaurer							
3 TYPE <b>AB</b>		4 OFFICE NO. / N° DE BUREAU <b>431</b>		5 GST REGISTRATION NO. / N° DE TPS		6 PAYMENT CODE / CODE DE PAIEMENT <b>I</b>		7 MODE OF TRANS. / MODE DE TRANS. <b>1</b>		8 PORT OF UNLOADING / PORT DE DÉMARRAGE <b>1</b>		9 TOTAL VFD - TOTAL DE LA VD <b>123000</b>	
10 SUB NO. / N° DE SOUS-EN-TÊTE <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR NO. - N° <b>XYZ Exporting Company Ltd.,                  UAL 90909</b>		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE <b>HT</b>		13 PLACE OF EXPORT / LIEU D'EXPORTATION <b>DO</b>		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE <b>8</b>		15 U.S. PORT OF EXIT / BUREAU DE SORTIE (DE E-U)		RESERVED FOR USE / RÉSERVÉ À L'USAGE DE L'AGENCE	
16 DIRECT SHIPMENT DATE / DATE D'EXPORTATION DIRECTE / DU <b>1</b>		17 CRCY. CODE / DEV'ISC <b>13</b>		18 TIME LIMIT - DÉLAI <b>USD</b>		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE					

  

21 LINE / LIGNE <b>1</b>		22 DESCRIPTION / DESIGNATION			23 WEIGHT / KG / M / POIDS / KG / M		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO		25 SPECIAL AUTHORITY / AUTORISATION SPECIALE														
27 CLASSIFICATION NO. / N° DE CLASSEMENT <b>6211129020</b>		28 TARIFF CODE / TARIFAIRE <b>5000.000</b>		29 QUANTITY / QUANTITE <b>5000.000</b>		30 U - M <b>NMB</b>		31 VFD CODE / CODE VD <b>13</b>		32 SIMA CODE / CODE DE LMSI		33 RATE OF DUTY / TAUX DE DROIT DE DOUANE <b>0.00000</b>		34 E. T. RATE / TAUX T.A.		35 RATE OF GST / TAUX DE TPS <b>5.00</b>		36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE <b>100,000.00</b>					
37 VALUE FOR DUTY / VALEUR EN DOUANE <b>123000.00</b>				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 <b>123000.00</b>				42 GST / TPS <b>6150.00</b>			

  

21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION			23 WEIGHT / KG / M / POIDS / KG / M		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - 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 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			

  

21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION			23 WEIGHT / KG / M / POIDS / KG / M		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - 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 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			

  

21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION			23 WEIGHT / KG / M / POIDS / KG / M		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - 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 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			

  

21 LINE / LIGNE		22 DESCRIPTION / DESIGNATION			23 WEIGHT / KG / M / POIDS / KG / M		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - 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 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			

  

DECLARATION - DÉCLARATION I, <b>D. Smith</b> PLEASE PRINT NAME - LETTRES MOUILLÉES S.V.P. OF <b>Customs Broker Limited (613)234-2345</b> 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. DATE: <b>2010/01/13</b> SIGNATURE: _____		43 DEPOSIT - DÉPÔT 44 WAREHOUSE NO. - N° D'ENTREPÔT		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-00350920</b>		46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR À L'IMPORTATION <b>014</b>		47 CUSTOMS DUTIES / DROITS DE DOUANE 48 SIMA ASSESSMENT / COTISATION DE LMSI 49 EXCISE TAX / TAXE D'ACCISE 50 GST / TPS <b>6,150.00</b>		51 TOTAL <b>6,150.00</b>	
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Confirming with Through Bill of Lading:

This example demonstrates the accounting format for transactions where the Through Bill of Lading, as required under the "Haiti Deemed Direct Shipment" regulation, is present at time of final accounting.

Example 3

Canada Border Services Agency / Agence des services frontaliers du Canada		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  <b>ABC Importing Company Ltd.,                  123 Any Street,                  Thistown, Ontario,                  K1K 1K1</b>		NO. - N° <b>123456789RM0001</b>		2 TRANSACTION NO. - N° DE TRANSACTION		Help Aide Restore - Restaurer	
10 SUB NO. - N° DE SOUS-EN-TÊTE <b>1</b>		11 VENDOR NAME - NOM DU VENDEUR NO. - N°  <b>XYZ Exporting Company Ltd.,                  UAL 90909</b>		12 COUNTRY OF ORIGIN PAYS D'ORIGINE <b>HT</b>		13 PLACE OF EXPORT LIEU D'EXPORTATION <b>DO</b>	
14 TARIFF TREATMENT TRAITEMENT TARIFAIRE <b>2</b>		15 U.S. PORT OF EXIT BUREAU DE SORTIE (DE E-U)		16 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE <b>M</b>		17 CRCY. CODE DEV'ISE <b>USD</b>	
18 TIME LIMIT - DÉLAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE		9 TOTAL VFD - TOTAL DE LA VD <b>123000</b>	
21 LINE LIGNE <b>1</b>		22 DESCRIPTION DESIGNATION		23 WEIGHT / KGM POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMERO - NUMERO	
27 CLASSIFICATION NO. N° DE CLASSEMENT <b>6211129020</b>		28 TARIFF CODE TARIFAIRE <b>5000.000</b>		30 U - M <b>NMB</b>		31 VFD CODE CODE VD <b>13</b>	
32 3999 CODE CODE DE LMS <b>0000</b>		33 RATE OF DUTY TAUX DE DROIT DE DOUANE <b>18.00000</b>		34 E. T. RATE TAUX T.A.		35 RATE OF GST TAUX DE TPS <b>5.00</b>	
36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE <b>100,000.00</b>		37 VALUE FOR DUTY VALEUR EN DOUANE <b>123000.00</b>		38 CUSTOMS DUTIES DROITS DE DOUANE <b>22140.00</b>		39 SIMA ASSESSMENT COTISATION DE LMSI <b>145140.00</b>	
40 EXCISE TAX TAXE D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE <b>145140.00</b>		42 GST TPS <b>7257.00</b>		26 SPECIAL AUTHORITY AUTORISATION SPECIALE	
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT / KGM POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMERO - NUMERO	
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		30 U - M		31 VFD CODE CODE VD	
32 3999 CODE CODE DE LMS		33 RATE OF 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		26 SPECIAL AUTHORITY AUTORISATION SPECIALE	
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT / KGM POIDS / KGM		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMERO - NUMERO	
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		30 U - M		31 VFD CODE CODE VD	
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27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		30 U - M		31 VFD CODE CODE VD	
32 3999 CODE CODE DE LMS		33 RATE OF 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		26 SPECIAL AUTHORITY AUTORISATION SPECIALE	
DECLARATION - DÉCLARATION I, <b>D. Smith</b> PLEASE PRINT NAME - LETTRES MOUILLÉES S.V.P. OF <b>Customs Broker Limited (613)234-2345</b> 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. DATE <b>2010/01/13</b> SIGNATURE				43 DEPOSIT - DÉPÔT  44 WAREHOUSE NO. - N° D'ENTREPÔT		47 CUSTOMS DUTIES DROITS DE DOUANE <b>22,140.00</b>	
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET <b>014-00350920</b>				46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION <b>014</b>		48 SIMA ASSESSMENT COTISATION DE LMSI	
49 EXCISE TAX TAXE D'ACCISE				50 GST TPS <b>7,257.00</b>		51 TOTAL <b>29,397.00</b>	

Confirming without Through Bill of Lading (Option 1):

This example demonstrates the accounting format for transactions where the Through Bill of Lading, as required under the "Haiti Deemed Direct Shipment" regulation, is not available at time of final accounting. A final accounting is completed using MFN Tariff Treatment followed by the submission of a B2 adjustment at a later date (see next page).

## Example 3 (continued)

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT				PROTECTED / PROTÉGÉ <b>B</b> when completed / when completed	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd. 123 Any Street, Thistown, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION		4 PAGE 1 OF 1	
POSTAL / ZIP CODE / CODE POSTAL K1K 1K1		3 GST REGISTRATION NO. / N° DE TPS		5 OFFICE NO. / N° DE BUREAU 431		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 65456-321654987	
9 SUB HDR NO. / N° DE SOUS EN-TÊTE 1		10 MAIL TO - POSTER À Customs Broker Limited 456 That Street Hometown, Ontario,		7 Y.-A. M. DJ 2010 01 13		8 DATE RECEIVED / DATE DE RECEPTION 100000.00	
POSTAL / ZIP CODE / CODE POSTAL J2J 2J2		11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE HT		13 PLACE OF EXPORT / LIEU D'EXPORTATION DO	
		14 TARIFF TREATMENT / TRAITEMENT TARIFFAIRE 8		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE 01 13		16 CRCY CODE / CODE DEVISE USD	
17 TIME LIMIT - DÉLAI		18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 6211129020		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 5000		24 U/M NMB	
25 VFD CD / CD VD		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE 13		28 E.T. RATE / TAUX T.A. 18.0	
29 GST RATE / TAUX TPS 5.0		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 100000.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 123000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 22140.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 145140.00		36 GST / TPS 7257.00	
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT 6211129020		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 5000		24 U/M NMB	
25 VFD CD / CD VD		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE FREE		28 E.T. RATE / TAUX T.A. 5.0	
29 GST RATE / TAUX TPS 5.0		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 100000.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 123000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 123000.00		36 GST / TPS 6150.00	
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M	
25 VFD CD / CD VD		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.	
29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS	
18 LINE / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M	
25 VFD CD / CD VD		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.	
29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS	
37 DOCS ATTACHED / CL-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE REFUND		UNDER / EN VERTU DE 74(1)(E)			
EXPLANATION - EXPLICATION Through Bill of Lading has been obtained as required under P.C. 2010-261 SOR/2010-58 to allow preferential Tariff Treatment under LDCT. Copy of Through Bill of Lading attached		38 CUSTOMS DUTIES / DROITS DE DOUANE -22140.00		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
DECLARATION - DÉCLARATION I / JE D. SMITH OF / DE Customs Broker Limited PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. - DÉCLARE QUE LES RENDREMENTS CI-DESSUS SONT VRAIS ET COMPLETS		41 SUB TOTAL / TOTAL PARTIEL -22140.00		42 GST / TPS -1107.00		43 INTEREST / INTÉRÊTS	
2010/05/19 DATE SIGNATURE (613) 234-2345 TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		44 AMOUNT DUE / RECEIVER GENERAL FOR CANADA / TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU REQUÉRANT 22140.00			

This example demonstrates the completion of a B2 *Canada Customs – Adjustment Request* when the importer has declared MFN Tariff Treatment at time of final accounting, and the required Through Bill of Lading becomes available at a later date. When completing the adjustment request the regulation number is to be indicated in the explanation field in addition to normal explanation requirements.

## Example 4

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		NO. - N° 123456789RM0001		2 TRANSACTION NO. - N° DE TRANSACTION			
ABC Importing Company Ltd., 123 Any Street, Thistown, Ontario, K1K 1K1							
3 TYPE AD		4 OFFICE NO. N° DE BUREAU 431		5 GST REGISTRATION NO. N° DE TPS		6 PAYMENT CODE CODE DE PAIEMENT I	
7 MODE OF TRANS. 1		8 PORT OF UNLOADING PORT DE DÉBARC.		9 TOTAL VFD - TOTAL DE LA VD 123000			
10 SUB NO. N° DE SOUS-EN-TÊTE 1		11 VENDOR NAME - NOM DU VENDEUR NO. - N° XYZ Exporting Company Ltd., UAL 90909		12 COUNTRY OF ORIGIN PAYS D'ORIGINE HT		13 PLACE OF EXPORT LIEU D'EXPORTATION DO	
14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 8		15 U.S. PORT OF EXIT BUREAU DE SORTIE (DE E-U)		16 DIRECT SHIPMENT DATE DATE D'EXPORTATION DIRECTE M		17 CRCY CODE DEVISE USD	
18 TIME LIMIT - DÉLAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE			
21 LINE LIGNE 1		22 DESCRIPTION DESIGNATION		23 WEIGHT / KG POIDS / KG		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NOMBRE - NUMERO	
25 SPECIAL AUTHORITY AUTORISATION SPECIALE		27 CLASSIFICATION NO N° DE CLASSEMENT 6211129020		28 TARIFF CODE TARIFAIRE 5000.000		29 QUANTITY QUANTITE 5000.000	
30 U - M NMB		31 VFD CODE CODE VD 13		32 SIMA CODE CODE DE LMS 0.00000		33 RATE OF DUTY TAUX DE DROIT DE DOUANE 0.00000	
34 E.T. RATE TAUX T.A.		35 RATE OF GST TAUX DE TPS 5.00		36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 100,000.00		37 VALUE FOR DUTY VALEUR EN DOUANE 123000.00	
38 CUSTOMS DUTIES DROITS DE DOUANE		39 SIMA ASSESSMENT COTISATION DE LMSI		40 EXCISE TAX TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE 123000.00	
42 GST TPS 6150.00							
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT / KG POIDS / KG		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NOMBRE - 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 LMS		33 RATE OF 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 TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE	
42 GST TPS							
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT / KG POIDS / KG		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NOMBRE - 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 LMS		33 RATE OF 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 TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE	
42 GST TPS							
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT / KG POIDS / KG		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NOMBRE - 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 LMS		33 RATE OF 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 TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE	
42 GST TPS							
21 LINE LIGNE		22 DESCRIPTION DESIGNATION		23 WEIGHT / KG POIDS / KG		24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NOMBRE - 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 LMS		33 RATE OF 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 TAUX D'ACCISE		41 VALUE FOR TAX VALEUR POUR TAXE	
42 GST TPS							
DECLARATION - DÉCLARATION		43 DEPOSIT - DÉPÔT		47 CUSTOMS DUTIES DROITS DE DOUANE		1,000.00	
I, <u>D. Smith</u> PLEASE PRINT NAME - LETTRES MOUILLÉES S.V.P.		44 WAREHOUSE NO. - N° D'ENTRÉPÔT		48 SIMA ASSESSMENT COTISATION DE LMSI			
OF <u>Customs Broker Limited (613)234-2345</u> IMPORTER / AGENT - IMPORTATEUR / AGENT		45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET		49 EXCISE TAX TAUX D'ACCISE		6,150.00	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.		46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTÉUR À L'IMPORTATION		50 GST TPS		7,150.00	
DATE <u>2010/01/13</u>		51 TOTAL		51 TOTAL		7,150.00	
SIGNATURE		51 TOTAL		51 TOTAL		7,150.00	

## Interim accounting without Through Bill of Lading (Option 2):

This example demonstrates the accounting format for transactions where the Through Bill of Lading, as required under the "Haiti Deemed Direct Shipment" regulation, is not available at time of final accounting and the importer chooses to use the "Sight Entry" process. An interim accounting document is completed using LDCT Tariff Treatment and a security deposit included, followed by the submission of a B2 adjustment at a later date (see next page).

## Example 4 (continued)

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT						PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR ABC Importing Company Ltd., 123 Any Street, Thistown, Ontario		BUSINESS NO. – N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF 1	
POSTAL / ZIP CODE / CODE POSTAL K1K 1K1		10 MAIL TO – POSTER À 1 Customs Broker Limited 456 That Street Hometown, Ontario,		5 OFFICE NO. / N° DE BUREAU 431		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 65456-321654987		7 Y-A M DJ 2010 01 13	
POSTAL / ZIP CODE / CODE POSTAL J2J 2J2		11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE HT		13 PLACE OF EXPORT / LIEU D'EXPORTATION DO		14 TARIFF TREATMENT / TRAITEMENT TARIFFAIRE 8	
		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE 01		16 CRCY. CODE / CODE DEVISE 13 USD		17 TIME LIMIT - DELAI			
18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
21 CLASSIFICATION NO. / N° DE CLASSEMENT 6211129020		22 TARIFF CD / CD TARIF 5000		23 QUANTITY / QUANTITÉ 5000		24 U/M NMB		25 VFD CD / CD VD 13	
26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE 0.0		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS 5.0		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 100000.00	
31 VALUE FOR DUTY / VALEUR EN DOUANE 123000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 123000.0	
36 GST TPS 6150.00									
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
21 CLASSIFICATION NO. / N° DE CLASSEMENT 6211129020		22 TARIFF CD / CD TARIF 5000		23 QUANTITY / QUANTITÉ 5000		24 U/M NMB		25 VFD CD / CD VD 13	
26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE FREE		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS 5.0		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 100000.00	
31 VALUE FOR DUTY / VALEUR EN DOUANE 123000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 123000.00	
36 GST TPS 6150.00									
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION Sight Entry Deposit/dépôt accompagnant la déclaration provisoire		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M		25 VFD CD / CD VD	
26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE 1000.00		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE	
36 GST TPS									
18 LINE / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE Sight Entry Deposit/dépôt accompagnant la déclaration provisoire		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE					
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M		25 VFD CD / CD VD	
26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX DROIT DE DOUANE		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE	
36 GST TPS									
37 DOCS ATTACHED / CI-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE REPUND UNDER / EN VERTU DE 74(1)(E)							
EXPLANATION - EXPLICATION: Through Bill of Lading has been obtained as required under P.C.2010-261 SOR/2010-58 to allow preferential Tariff Treatment under LDCT. Copy of Through Bill of Lading attached.									
DECLARATION - DÉCLARATION I / JE D. SMITH OF / DE Customs Broker Limited PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. 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									
DATE 2010/05/19		SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE (613) 234-2345					
B2 (08)				BSF18					
						38 CUSTOMS DUTIES / DROITS DE DOUANE -1000.00			
						39 SIMA ASSESSMENT / COTISATION DE LMSI			
						40 EXCISE TAX / TAXE D'ACCISE			
						41 SUB TOTAL / TOTAL PARTIEL -1000.00			
						42 GST TPS			
						43 INTEREST / INTÉRÊTS			
						44 AMOUNT DUE / RECEIVER GENERAL FOR CANADA / TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA			
						45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU REQUÉRANT 1000.00			

This example demonstrates the completion of a B2 *Canada Customs – Adjustment Request* where the importer has declared LDCT Tariff Treatment on an interim accounting document, and the required Through Bill of Lading becomes available at a later date. Request for refund of a security deposit requires the deposit to be shown as a second line on the adjustment and as a duty amount as well as in Field 38 of the trailer block. When completing the adjustment request the regulation number is to be indicated in the explanation field in addition to normal explanation requirements.

**REFERENCES**

<b>ISSUING OFFICE –</b> Entry, Accounting and Adjustment Policy Licensing, Export and Accounting Policy Division Border and Compliance Programs Directorate	<b>HEADQUARTERS FILE –</b> 7600-7
<b>LEGISLATIVE REFERENCES –</b>	<b>OTHER REFERENCES –</b>
<b>SUPERSEDED MEMORANDA “D” –</b>	

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

