



Ottawa, July 2, 2014

Memorandum D17-1-9

Remission of Underpayment Due to Customs Entry Error

In Brief

This memorandum has been updated to:

1. provide clarification on the application of the [Customs Accounting Document Error Remission Order](#) for Customs Self-Assessment importers;
2. remove the paragraph describing the application of this Order to B2 Blanket Adjustment Requests, as per Memorandum D17-2-4, Preparation and Presentation of B2 Blanket Adjustment Requests;
3. remove the paragraph regarding taking undue advantage of this Order; and
4. reflect a change in the name of the issuing office.

This memorandum outlines the conditions under which a remission shall be granted of customs duties and excise taxes underpaid due to an error on a customs accounting document.

Legislation

Order Respecting the Remission of Customs Duties Imposed Under the Customs Tariff and Taxes Imposed Under Division III of Part IX and Under any Other Part of the Excise Tax Act, Underpaid Due to Error on Customs Accounting Document

Short Title

This Order may be cited as the *Customs Accounting Document Error Remission Order*.

SI/88-18, s. 2.

Remission

Remission is hereby granted of the amount by which the customs duties imposed under the *Customs Tariff* and the taxes imposed under Division III of Part IX and under any other Part of the *Excise Tax Act* on goods imported into Canada were underpaid in error, if the amount payable does not amount to more than \$7.50 in respect of any one customs accounting document, other than an interim document.

SI/88-18, s. 2; SI/91-8, s. 2.

Guidelines and General Information

1. This Order applies only when customs duties and excise taxes have been underpaid in respect of any one accounting document (Form [B3-3 – Canada Customs Coding Form](#)) due to a bona fide error.
2. When presenting an X-type adjustment in the Customs Self-Assessment (CSA) environment, each accounting document within the X-type adjustment where the total adjustment for that accounting document is \$7.50 or less, need not be reported as a debit on the CSA client's [CSA Revenue Summary](#) form (RSF). As with other amounts, substantiation of the amount on the RSF is to be retained by the importer. Please refer to [Memorandum D17-1-7, Customs Self Assessment Program for Importers](#).

3. For X-type adjustments, the Order does not apply to the line level. Where more than one line on a Form B3-3 is being adjusted, the Order will only apply when the total adjustment for the entire accounting document results in an amount owing of \$7.50 or less.

Additional Information

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

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	<i>Customs Accounting Document Error Remission Order</i>
Other References	<u>D17-1-7</u>
Superseded Memorandum D	D17-1-9 dated August 22, 2007