



Ottawa, January 23, 2014

Memorandum D4-1-7

Extension of Time Limits for the Storage of Goods

In Brief

This memorandum has been revised to clarify information related to maximum time limits for the storage of goods held in a Canada Border Services Agency (CBSA) office, a highway frontier examining warehouse, a sufferance warehouse or a customs bonded warehouse, and to outline applicable procedures when extension to the maximum time limits is requested.

This memorandum clarifies maximum storage time limits, and outlines procedures for extending the time limits for goods held in a Canada Border Services Agency (CBSA) office, a highway frontier examining warehouse, a sufferance warehouse, or a customs bonded warehouse.

Guidelines and General Information

Storage Time Limits

1. The following are the general time limits for holding imported goods in storage prior to clearance by the CBSA:
 - (a) 40 days from the date the goods are first reported under S.12(1) of the [Customs Act](#) (the Act) to the CBSA when they are held in a CBSA office, a highway frontier examining warehouse, or a sufferance warehouse;
 - (b) Up to four years from the date the goods are first accounted on [Form B3-3, Canada Customs Coding Form](#), when they are held in a customs bonded warehouse.

Exceptions to Storage Time Limits

2. Exceptions to the general maximum time limit for the storage of goods held in a CBSA office, a highway frontier examining warehouse or a sufferance warehouse, are outlined in Schedule I and exceptions to maximum time limits for goods stored in a customs bonded warehouse are outlined in Schedule II. (Refer to the Appendix of this memorandum.)
3. In addition, extensions to maximum storage time limits for goods that are held in a CBSA office, a highway frontier examining warehouse or a sufferance warehouse may be granted up to a maximum of four years if they meet the conditions of one of the following tariff items at the time of shipment to Canada:
 - (a) Returning former residents effects including goods that meet all of the criteria of tariff item No. 9805.00.00 as described in [Memorandum D2-3-2, Former Residents of Canada – Tariff Item No. 9805.00.00](#).
 - (b) Settlers' effects including items that meet all of the criteria of tariff item No. 9807.00.00 as described in [Memorandum D2-2-1, Settlers' Effects – Tariff Item No. 9807.00.00](#).

Extensions of Maximum Storage Time Limits

4. In certain cases, the CBSA may extend the maximum storage time limit for goods held in a CBSA office, a highway frontier examining warehouse, a sufferance warehouse or a customs bonded warehouse pursuant to

subsection 37(3) of [the Act](#). Requests for extensions to maximum storage time limits will be considered by the CBSA on a case by case basis.

5. A CBSA officer may also extend the maximum storage time limit for goods when it is deemed necessary by the CBSA to do so. For example when:

- (a) goods are held by the CBSA pending a review to determine admissibility;
- (b) goods are held by the CBSA pending a review to determine whether there is an infringement of copyright or trade-mark, and which are held under a court order pursuant to either the [Copyright Act](#) or the [Trade-marks Act](#); or
- (c) shipments of bulk grain that are transiting Canada to another country and this information is contained in the supporting documents.

Procedures for Requesting an Extension to a Storage Time Limit

6. Five days prior to the expiry of the maximum allowable storage time limit, the importer, owner, or agent will submit a written request stating the reason for requesting an extension to the storage time limit. (Subject to exceptions noted in the Appendix, Schedule II and in paragraph 5 of this memorandum, extensions are not granted for goods stored in a customs bonded warehouse).

7. Requests should be made to the chief officer of the CBSA serving the area where the CBSA office, highway frontier examining warehouse or sufferance warehouse containing the goods is located.

8. Responses from the CBSA to requests for extensions of storage time limits, will be provided in writing.

Extension of Storage Time Limit Using Form A18B, *Bulk Storage Record*

9. When an extension to a storage time limit is granted by the CBSA, and when the Form A18B is used (i.e. *Bulk Storage Record*), it should be numbered, date-stamped, and a copy of the request for extension attached to the file.

10. Copies of Form A18B are distributed as follows:

- (a) Original – the CBSA;
- (b) 1st and 2nd copies – importer;
- (c) 3rd copy – sufferance warehouse operator;
- (d) 4th copy – data processing (where applicable).

11. When an additional extension is granted by the CBSA for goods listed on Form A18B, another Form A18B will be prepared and distributed as outlined in paragraphs 9 and 10 of this memorandum.

12. Goods listed on Form A18B that have been granted an extension cannot be transferred to another location for clearance.

13. For storage extensions that are granted using Form A18B, the importer or owner will present two copies of the Form A18B either with the entry package (i.e. the CBSA accounting documents and permits) or the export documentation (cargo control document and permits). One copy of the form will be retained with the CBSA, and one copy will be returned to the warehouse operator as authority to release the goods.

Storage Charges

14. Storage charges apply to all extensions. There are specific exceptions to applying storage charges for commercial goods that are held in a CBSA office or in a place of safe-keeping. (See [Storage of Goods Regulations](#), “Schedule”). For additional information related to storage charges refer to [Memorandum D4-1-5, Storage of Goods](#).

Goods That Remain in Storage Beyond the Maximum Allowable Time Limit

15. If goods have not been removed from a CBSA office or a warehouse within the maximum allowable time limit after the day on which the goods were reported to the CBSA (subject to exceptions noted in the Appendix,

Schedule I and Schedule II, and in paragraph 5 of this memorandum), and an extension related to the storage of goods has not been approved by the CBSA pursuant to subsection 37(3) of [the Act](#), the goods may, at the end of that limitation period, be deposited in a place of safe-keeping.

16. Goods that have not been removed from a place of safe-keeping within the prescribed time limits will be forfeit to the Crown.

17. The CBSA will issue Form E44, *Notice – Unclaimed Goods* to the importer and carrier advising them that the goods remain unclaimed and that they must be released and accounted for within 30 days from the date of the notice (see [Memorandum D4-1-5](#)), except for perishable goods and prescribed substances or prescribed items within the meaning of the [Nuclear Safety and Control Act](#) and the [General Nuclear Safety and Control Regulations](#) in which case the maximum extension is 24 hours.

18. Firearms, prohibited ammunition, prohibited devices, prohibited or restricted weapons and tobacco products are forfeit to the Crown if they are not removed from a CBSA office, a highway frontier examining warehouse or a sufferance warehouse within 14 days after they were first reported to the CBSA under section 12(1) of [the Act](#).

19. Spirits are forfeit to the Crown if they are not removed from a CBSA office, highway frontier examining warehouse or sufferance warehouse within 21 days after they are first reported to the CBSA.

20. When goods are forfeit to the Crown, they are subject to disposal and can no longer be claimed by the importer or agent. For additional information, refer to [Memorandum D4-1-5](#).

Additional Information

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

Appendix

Schedule I – Canada Border Services Agency Offices, Highway Frontier Examining Warehouses, Sufferance Warehouses

Exceptions to the maximum 40 day storage time limit include:

Perishable Goods (refer to Memorandum D4-1-4, Customs Sufferance Warehouses)	Maximum four days
Prescribed substances or prescribed items within the meaning of the Nuclear Safety and Control Act (NSCA) and the General Nuclear Safety and Control Regulations (refer to Memorandum D4-1-4, Customs Sufferance Warehouses)	Maximum 14 days
Firearms, prohibited ammunition, prohibited devices, prohibited or restricted weapons, tobacco products (refer to Memorandum D4-1-4, Customs Sufferance Warehouses)	Maximum 14 days
Spirits (refer to Memorandum D4-1-4, Customs Sufferance Warehouses)	Maximum 21 days

Schedule II – Customs Bonded Warehouses

Exceptions to the maximum four year storage time limit include:

Goods placed in a customs bonded warehouse for marking in accordance with the Marking of Imported Goods Regulations or for display at conventions, exhibitions or trade shows	Maximum 90 days
Beer and wine	Maximum five years
Spare parts for aircraft or vessels, oceanic cable, oil-drilling supplies and related parts and equipment, not intended for domestic consumption	Maximum 15 years

References	
Issuing Office	Trade Programs Directorate
Headquarters File	
Legislative References	<i>Customs Act</i> <i>Nuclear Safety and Control Act</i> (NSCA) <i>Copyright Act</i> <i>Trade-Marks Act</i> <i>Storage of Goods Regulations</i> <i>Customs Sufferance Warehouses Regulations</i> <i>Customs Bonded Warehouses Regulations</i> <i>General Nuclear and Control Regulations</i>
Other References	<u>D2-2-1</u> , <u>D2-3-2</u> , <u>D4-1-4</u> , <u>D4-1-5</u>
Superseded Memorandum D	D4-1-7 dated March 14, 2000