



Ottawa, December 7, 2007

# CUSTOMS NOTICE 07-036

## Use of Business Numbers by Non-commercial Importers and One-time Commercial Importers

1. The purpose of this notice is to remind the importing community that Business Numbers (BN) are not to be used by non-commercial importers. Casual or one-time commercial importers should be using the BN of their customs broker with an RM account identified for the program under which they are importing.

2. An importer is not required to register for a BN RM account for:

(a) **Low Value Shipments (LVS)** – Customs brokers who act for one-time importers of commercial goods valued at less than \$1600 can process shipments using an RM account number, under the broker's BN. The broker's Importer/Exporter account number must be identified as "LVS one-time importer."

(b) **Courier/LVS Program** – Customs brokers accounting for shipments released under the Courier/LVS program may process consolidated entries using an RM account number under their own BN. This account should be identified as "Courier/LVS Program."

(c) **Importation of High Value Non-Commercial (Casual) Goods** – High-value (over \$1600) non-commercial or casual goods imported under the commercial process (via a B3) should be accounted for under an RM account assigned to the customs broker's BN. This account should be identified as "High Value, Casual Importations."

(d) **Temporary Importation** – Importers who temporarily import commercial goods into Canada on Form E29B, *Temporary Admission Permit*, and export the goods, do not need a BN. However, when the goods remain in Canada, the importer must register for a BN and open an RM account in order to account for the duties and taxes owing on the importation. For further information, refer to Memorandum D17-1-4, *Release of Commercial Goods*.

(e) **Convention and Trade Shows** – Customs brokers may register a convention or trade show under their BN, using the name of the convention or trade show as the RM account name. However, importers of commercial goods for display or sale at a convention or trade show should register for a BN.

3. For more information, refer to Memoranda D17-1-3, *Casual Importations* and D17-1-5, *Importing Commercial Goods*.

4. For questions about BN and the proper completion of Form B3, please contact:

Manager  
Entry, Accounting and Adjustment Policy  
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