



Ottawa, August 27, 2008

MEMORANDUM D17-2-3

In Brief

IMPORTER NAME/ACCOUNT NUMBER OR BUSINESS NUMBER CHANGES

This memorandum has been updated to:

- include information formerly contained in Customs Notice 441;
- reflect the organizational changes resulting from the creation of the Canada Border Services Agency (CBSA).



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MEMORANDUM D17-2-3

IMPORTER NAME/ACCOUNT NUMBER OR BUSINESS NUMBER CHANGES

This memorandum outlines the procedures to be followed by importers/brokers/agents when requesting an importer name/account number or **business number** change to interim or final accounting documentation as a result of their own error or that of the CBSA. Please note that all requests must indicate a valid reason for the change in order to be processed.

GUIDELINES AND GENERAL INFORMATION

Importer/Broker/Agent Error

1. For the purposes of this policy, the individual identified as the importer at the time of release will be considered to be the importer unless supporting documentation indicates that someone else is, in fact, the true importer.
2. The importer will be considered to be the person who causes the goods to be exported to Canada.
3. "Supporting documentation" refers to waybills, purchase orders, commercial invoices (not Canada customs invoices) or similar documents which clearly establish that the claimant is the true importer in accordance with the definition in paragraph 2 of this memorandum.

Requests for Changes Prior to Final Accounting

4. A request to change the importer named on an interim accounting document, a Release on Minimum Documentation (RMD), before the final accounting is made, must be made using a *RMD Correction*, Form A48, to the superintendent of the Long Room or the delegated representative in the office where the goods were released.
5. The Form A48 must be presented within the usual time frames for confirmation of interim accounting documents.

Request for Changes Between Final Accounting and Payment of Duties and Taxes

6. All requests to change the importer name/account number or business number after final accounting but before the payment of duties and taxes will be done in accordance with the correction procedures outlined in Memorandum D17-1-5, *Registration, Accounting and Payment For Commercial Goods*.

7. Requests must be accompanied by a letter from the importer/agent explaining the reason for the change. When this letter is presented by an agent, it must indicate that the original importer of record has been advised of the change.

8. Requests must be submitted before close of business the third working day before the end of each month. Importers/agents should bring in the correction packages as early as possible since the CBSA requires sufficient time to process the correction request prior to closing.

Requests for Changes After Payment of Duties and Taxes

9. After duties and taxes have been paid in the name of the importer, the CBSA will not change the importer of record in its automated files. Subsequent adjustment requests must be filed in the name/account number or **business number** of the importer named on the original entry. Detailed Adjustment Statements (DASs) – form B2-1 resulting from adjustments initiated either by the CBSA or by the importer/agent will refer to the name of the importer named on the original entry.

10. Should an importer/agent wish to notify the CBSA of an error in the importer name/account number or business number, a letter should be sent to the CBSA Trade Compliance Division (TCD) office in the region where the goods were released, explaining the reason for the change. When this letter is presented by a broker or an agent, it must indicate that a copy has been sent to the original importer of record. TCD will forward the letter to the regional Records Room, for filing with the accounting document. Note that the CBSA's automated system will not be updated to reflect the information contained in the letter.

Exception to Conditions Noted Previously

11. In the case where the incorrect party has been named as the importer of record but where the true importer was entitled to conditions, exemptions and/or privileges (e.g. the benefits of an importer-specific remission order or license) or wishes to pay additional duties and taxes voluntarily, a Form B2, *Canada Customs – Adjustment Request*, for importer name change may be submitted, in accordance with the procedures in paragraphs 15 to 22 below.

12. Changes from a Customs Self-Assessment (CSA) number to a non-CSA business number must be made in the Client Services office in the region of importation, accompanied by a letter marked "URGENT" and explaining the reason for the change. A voluntary Form B2 must also be presented to pay duties and taxes on behalf of the correct client.

13. A form B 2 requesting an importer name/account number or business number change is to be completed in accordance with the instructions in the Appendix to this memorandum.

14. In some cases, the conditions, exemptions and/or privileges that were afforded the original importer (i.e. tariff classification, method of valuation) do not apply to the true importer. When this happens, a request for a re-determination of tariff classification, and/or re-appraisal of value must be made on the same Form B2 filing the importer name/account number or business number change.

15. A Form B2 requesting an importer name/account number or business number change must be presented within 90 days after the final accounting has been completed.

16. Documents will be rejected if they do not clearly substantiate the identity of the importer named on the Form B2.

17. The approval of such a Form B2 in no way changes the date of accounting for the purpose of section 58 of the *Customs Act* and all subsequent sections pertaining to requests and appeals.

18. The obligations, liabilities and privileges of an importer, imposed under the *Customs Act*, will be transferred to the true importer when the Form B2 is approved by the CBSA.

19. All requests for changes of importer name/account number or business number will be considered in the Trade Compliance Division in the region where the goods were released, and must be:

(a) supported by documents (e.g. purchase orders, commercial invoices, cancelled cheques, fax transmissions, written correspondence, etc.) which clearly indicate the claimant's interest and the part played by the claimant in the import transaction;

(b) supported by a letter from the importer of record, disclaiming involvement in the importation;

(c) supported by a clear and complete explanation of why the party named as the importer on the original accounting document was so named, and why the importer/agent now believes that a second party is the true importer.

20. In order for a request for an importer name/account number or business number change to be considered, the importer name, account number or business number and address indicated on the supporting documentation must correspond to the importer name, account number or business number and address shown on Form B2. If the documents do not correspond to the request, an explanation should accompany the Form B2.

21. The information in Field 1 of Form B2 must correspond to the information in the CBSA's importer file relating to the importer account number or business number. Where there is a discrepancy, Form B2 will be rejected by front end review.

22. When processing a Form B2 that documents an importer name/account number or business number change request and an additional adjustment request(s), the CBSA will only process the additional request(s) once the importer name/account number or business number change request has been approved.

Importer Name/Account Number or Business Number Changes Not Reported to the CBSA (Appendix to this Memorandum)

23. It may be revealed during a CBSA review of an accounting document that the importer named on the Form B3, *Canada Customs Coding Form*, is different from the one named in the CBSA records (i.e. the importer identified at the time of the interim accounting/release). Where this discrepancy is noted, any requests for payment or notice of refund, Detailed Adjustment Statements (DASs), will be issued to the importer named in the CBSA records. Such DASs will include a statement about the discrepancy.

24. Similar discrepancies may be noted during CBSA processing of a Form B2 (other than requests to change importer name/account number or business number). Where such discrepancies are noted, the CBSA rejects and returns the Form B2 to the party that submitted it.

25. In neither of the circumstances discussed in paragraphs 23 and 24 of this memorandum will the CBSA change the importer name/account number or business number contained in CBSA records, to correspond to the importer name/account number or business number on Form B3 or B2, until a Form B2 importer name/account number or business number change is approved by the CBSA.

CBSA Errors

26. Keying errors at the time of interim accounting/release by CBSA officers can result in incorrect importer account numbers/names or business numbers being assigned to transactions. In these cases, where the importer/broker/agent clearly demonstrates, by presenting copies of the release documentation, that the CBSA has incorrectly captured the importer's account number/name or business number, a correction will be made in the automated system. The regional Trade Compliance Division Manager or designate in the region where the goods were released will effect the correction/change in the CBSA system using the ACOR transaction.

APPENDIX

ADJUSTMENT RESULTING FROM AN IMPORTER NAME/ACCOUNT NUMBER OR BUSINESS NUMBER CHANGE

1. This demonstrates how Form B2 is to be completed by the true importer when requesting a change to the importer identified on the accounting document:

- (a) show the true importer's name/account number or business number and address in Field No. 1;
- (b) show the CBSA office code number used on the original accounting document in Field No. 5;
- (c) show the original accounting transaction number in Field No. 6;
- (d) show the date of final accounting or the duty paid date of the original accounting transaction in Field No. 7;
- (e) show the appropriate page number in Field No. 4 and
- (f) show the statement "importer name/account number or business number change" in the explanation field.

2. In some cases, a Form B2 requesting an importer name/account number or business number change will also be used to document a request for re-determination of tariff classification, re-appraisal of the value for duty and/or a change of sales tax status because the conditions, exemptions and/or privileges afforded the importer identified on the accounting document do not apply to the true importer. In such situations, the Form B2 must be completed as follows:

- (a) to advise the CBSA about the importer name/account number or business number change, the explanation field must indicate "importer name/account number or business number change"; and
- (b) to document the additional request(s) resulting from the importer name/account number or business number change request, the Form B2 is to be completed in accordance with the Form B2 completion instructions provided in Appendix A to Memorandum D17-2-1, *Coding of Adjustment Request Forms*.

REFERENCES

ISSUING OFFICE – Licensing, Export and Accounting Policy Division Border and Compliance Programs Directorate	HEADQUARTERS FILE –
LEGISLATIVE REFERENCES – <i>Customs Act</i>	OTHER REFERENCES – D17-2-1
SUPERSEDED MEMORANDA “D” – D17-2-3, July 28, 1995	

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

