



## Memorandum D17-2-3

Ottawa, September 8, 2015

### Importer Name/Account Number or Business Number Changes

#### In Brief

1. This memorandum has been updated to include specific information with regard to importer name/account number or business number change requests involving Customs Self-Assessment Importers.
2. This memorandum has been revised to reflect a change in the name of the issuing office, and to update the name of the Canada Border Services Agency (CBSA) regional office.
3. In addition to the above, reference to section 7.1 of the *Customs Act* has been included.

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 Canada Border Services Agency (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. Section 7.1 of the *Customs Act* (the Act) requires that all information provided to an officer in the administration or enforcement of the Act, the *Customs Tariff* or the *Special Import Measures Act* (SIMA) or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods shall be true, accurate and complete. As such, if an importer/broker/agent discovers that the importer name/account number or business number provided on interim accounting or final accounting documentation is incorrect, the CBSA should be notified of the error.
2. For the purposes of this policy, the company whose business number is 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.
3. The importer will be considered to be the person who causes the goods to be exported to Canada.
4. "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

5. 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 [Form A48, R.M.D. Correction](#), submitted to the superintendent of the long room or the delegated representative in the office where the goods were released. For more detailed information on changes to RMD, please refer to [Memorandum D17-1-4, Release of Commercial Goods](#).

6. The [Form A48](#) must be presented within the usual timeframes for confirmation of interim accounting documents.

### **Request for Changes between Final Accounting and Payment of Duties and Taxes**

7. For non-Customs Self-Assessment (CSA) importers:

- (a) all requests to change the importer name/account number or business number after final accounting but before the payment of duties and taxes shall be done in accordance with the correction procedures outlined in [Memorandum D17-1-5, \*Registration, Accounting and Payment for Commercial Goods\*](#);
- (b) requests must be accompanied by a letter from the importer/broker/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; and
- (c) requests must be submitted before close of business the third business day before the end of each month, before the K84 monthly statement is generated. Importers/brokers/agents should bring in the correction packages as early as possible as the CBSA requires sufficient time to process the correction request prior to closing.

8. Changes involving CSA importers:

Requests to change a CSA business number to a non-CSA business number, where the CSA importer has not yet paid the amount in their monthly Revenue Summary Form (RSF), must be submitted to CBSA Trade Operations as a package comprised of a letter outlining the circumstances of the error, a [Form B2, \*Canada Customs-Adjustment Request\*](#) to change the business number, as well as payment for any amount owing.

### **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. Form B2-1, *Detailed Adjustment Statements* (DAS) resulting from adjustments initiated either by the CBSA or by the importer/broker/agent will refer to the name of the importer named on the original entry.

10. Should an importer/broker/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 Operations 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. CBSA Trade Operations 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.

11. Should a CSA importer wish to notify the CBSA of an error in the importer name/account number or business number for a transaction already paid on the CSA importer's RSF, the CSA importer must transmit an X type adjustment to credit themselves for each transaction accounted for with an erroneous importer name/account number or business number.

### **Exception to Conditions Noted Previously**

12. For the following exceptions, a [Form B2](#) 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.

13. 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 licence), or wishes to pay additional duties and taxes voluntarily, a [Form B2](#), for importer name change may be submitted, in accordance with the procedures in paragraphs 14 to 22 below.

## Importer Name/Account Number or Business Number Changes Involving CSA Importers

14. Requests for changes from a CSA business number to a non-CSA business number must be submitted to the CBSA Trade Operations office in the region of importation, accompanied by a letter marked “**urgent**” and explaining the reason for the change. A [Form B2](#) must also be presented to pay duties and taxes on behalf of the correct client.
15. Requests for changes from a CSA business number to a different CSA business number must be made to the CBSA Trade Operations Office in the region of the importation, accompanied by a letter marked “**urgent**” and explaining the reason for the change. A [Form B2](#) must also be presented to pay duties and taxes on behalf of the correct client.
16. Requests for changes from a non-CSA business number to a CSA business number must be made to the CBSA Trade Operations office in the region of the importation, accompanied by a letter marked “**urgent**” and explaining the reason for the change. A [Form B2](#) must also be presented to pay duties and taxes on behalf of the correct client.
17. 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](#) that files the importer name/account number or business number change.
18. 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.
19. Documents will be rejected if they do not clearly substantiate the identity of the importer named on the [Form B2](#).
20. The approval of such a [Form B2](#) in no way changes the date of accounting for the purpose of section 58 of the [Act](#) and all subsequent sections pertaining to requests and appeals.
21. The obligations, liabilities and privileges of an importer, imposed under the [Act](#), will be transferred to the true importer when the [Form B2](#) is approved by the CBSA.
22. All requests for changes of importer name/account number or business number will be considered in the Trade Operations 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), 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; and,
  - (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/broker/agent now believes that a second party is the true importer.
23. 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.
24. 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 the CBSA.
25. 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)**

26. It may be revealed during a CBSA review of an accounting document that the importer named on the [Form B3-3, 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, DAS, will be issued to the importer named in the CBSA records. Such DASs will include a statement about the discrepancy.

27. Similar discrepancies may be noted during the 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.

28. 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 B3-3](#) or [Form B2](#), until a Form B2 importer name/account number or business number change is approved by the CBSA.

### **CBSA Errors**

29. 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 name/account number or business number, a correction will be made in the automated system. The regional Trade Operations Manager or designate in the region where the goods were released will make the correction/change in the CBSA system.

### **Additional Information**

30. 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

### 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 [Memorandum D17-2-1, Coding of Adjustment Request Form](#).

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#">Customs Act</a>
<b>Other References</b>	<a href="#">D17-1-4</a> , <a href="#">D17-1-5</a> , <a href="#">D17-2-1</a> Forms <a href="#">B2</a> , B2-1, <a href="#">B3-3</a>
<b>Superseded Memorandum D</b>	D17-2-3 dated August 27, 2008