



Memorandum D2-6-4

Ottawa, November 13, 2015

Travellers' Baggage Procedures

In Brief

This memorandum has been revised to:

- (a) Remove Appendix A, B and C and its references therein;
- (b) Specify the bonded requirement for the inward movement of baggage;
- (c) Include the option to re-route delayed baggage when applicable;
- (d) Update the penalty information;
- (e) Denote the Agency, Division and Branch names current appellations.

This memorandum outlines and explains the procedures for handling delayed or unclaimed baggage at the Canada Border Services Agency (CBSA). While these procedures are intended mainly for the air mode, they may be modified for other modes of transportation.

Guidelines and General Information

Delayed Baggage

1. Usually, travellers arriving in or returning to Canada present their baggage to CBSA for inspection. However, certain travellers may be unable to do so if their baggage does not arrive with them. In such cases, the carrier may clear the delayed baggage through CBSA on the travellers' behalf once it arrives.
2. Form [A23, Delayed Baggage Report](#), is a two-part form designed to make this process easier. The carrier agent and traveller complete the form to identify the traveller, the traveller's status in Canada, the traveller's declaration to CBSA, and goods in the delayed baggage that would be of interest to CBSA. Once the traveller signs the form, the carrier is authorized to act as the traveller's agent, to present the baggage to CBSA, and to open it for inspection.
3. CBSA or the carrier agents direct travellers with missing baggage to the carrier's representative in the CBSA facility to complete the carrier's Missing Baggage Report. The carrier representative also gives the traveller a Form [A23](#) to complete. It is important for travellers to provide all the relevant information on this form. If CBSA officers are available, they may help travellers complete the form.
4. When the traveller returns the completed and signed Form [A23](#) to the carrier representative, the representative attaches the first copy (white) of Form A23 to the carrier's Missing Baggage Report for presentation to CBSA when the delayed baggage arrives. The representative gives the second copy (yellow) to the traveller to present to CBSA at the pre-secondary cash counter, if the airport has this facility, or to the CBSA officer working point if it does not.
5. If travellers are not referred to secondary, the CBSA officer at the pre-secondary cash counter or the CBSA officer at point collects their forms and tells them they are free to go.

6. If travellers are referred for a secondary examination or for payment of duties, the CBSA officer at secondary asks for their copy of Form [A23](#). The CBSA officer verifies the declaration on this form against the declaration on Form [E311, Declaration Card](#), and notes any discrepancies. When there is a difference and duties and taxes are payable, it is the higher amount that should be collected. If the dutiable goods are in the delayed baggage, CBSA releases the traveller and has the airline representative contact the passenger for payment of duties and taxes once the bags have arrived. The value for duty, the description, and the tariff item of the dutiable goods should be noted in the section “Comments – Reason for Transfer” of Form A23. In the case of a secondary examination of the accompanying bags, the results should be indicated on the reverse side of the form.

Note: When contacted, travellers will be given the choice of paying in person, giving a credit card number over the phone, or sending in payment prior to delivery.

7. CBSA keeps the traveller’s copy (yellow) of Form [A23](#) and returns it to the carrier baggage representative to match with the carrier’s Missing Baggage Report and the other copy of Form A23. When the missing baggage is presented, the CBSA can then determine the results of the earlier examination and, in the case of excess goods, whether additional duties must be paid.

Arrival of delayed luggage

8. The carrier is responsible for delivering all delayed baggage to the CBSA office where the traveller cleared. When the delayed baggage arrives, the carrier representative matches the baggage with the carrier’s Missing Baggage Report and presents the baggage to CBSA along with both copies of the traveller’s completed Form [A23](#). If the traveller inadvertently failed to complete Form A23 or if the completed form is lost, the carrier representative must still present the baggage to CBSA for examination.

9. When the traveller would encounter a significant delay regarding receipt of delayed baggage due to the flight frequency, the carrier may choose to re-route the baggage to the nearest Airport of Entry for clearance. In this instance, if requested by the CBSA, the airline is responsible for providing a printed copy of the [A23](#) from the CBSA office where the traveller was processed.

Examination and Release of Delayed Baggage

10. When the carrier representative presents the delayed baggage to CBSA, the CBSA officer reviews Form [A23](#) to verify the traveller’s declaration. Based on this information, the CBSA officer either releases the baggage without examination or has the carrier representative open it for examination. If, after examination, the CBSA officer is satisfied the baggage contains only goods eligible for duty free importation (for example, non-resident’s baggage – tariff item No. 9803.00.00; Canadian goods returned – tariff item No. 9813.00.00 or tariff item No. 9814.00.00; or a personal exemption entitlement), the CBSA officer releases the baggage to the carrier for delivery to the owner and stamps the carrier baggage tags as proof that CBSA has released the baggage. The CBSA officer date-stamps both copies of Form A23, keeps the yellow copy as proof of cancellation, and returns the white copy to the carrier for proof of delivery to CBSA. The cancelled Form A23 is placed on file for control and reference.

Notes:

(a) Unless a CBSA officer authorizes removal, baggage must not be removed from the CBSA facility. Similarly, baggage that requires CBSA clearance must not be stored outside the CBSA facility unless a CBSA officer has given previous authorization.

(b) The authority to open baggage and examine goods is provided by section 99(1)(a) of the [Customs Act](#) and not Form [A23](#).

11. If the CBSA officer is not satisfied that the contents of the baggage are eligible for free importation, the CBSA officer lists the goods in question in section “Comments – Reason for Transfer” on the yellow copy of Form [A23](#), indicating the quantity, description and estimated value of the goods. For extra space, use the back of the form. The baggage, along with both copies of Form A23, remain with CBSA or at another designated secure area under CBSA control until a decision has been made concerning the goods in question, for example, released, duty-paid, seized, forwarded in-bond or exported.

12. When delayed baggage containing declared dutiable goods is presented, CBSA asks the airline representative to contact the passenger. Passengers are given the choice of paying in person, giving a credit card number over the phone or sending payment by cheque prior to delivery. Once the goods are accounted for, the CBSA officer indicates the amount of duties paid and the accounting transaction number in the “For CBSA Use Only” section on both copies of Form [A23](#). The CBSA officer date-stamps the form and releases the baggage to the traveller or the airline representative. CBSA keeps the yellow copy as proof of cancellation and returns the white copy to the airline representative as proof of delivery to CBSA.

Unclaimed Baggage

13. Sometimes travellers arrive at the same time as their baggage but for some reason, whether intentionally or through a misunderstanding, do not pick up and claim their baggage. Such baggage is referred to as “unclaimed baggage” and is treated differently than delayed baggage.

Note: Baggage brought into Canada through error is not considered as unclaimed and may only be released to the carrier for direct export.

14. Since unclaimed baggage is not accounted for on Form [A23](#) and is left at CBSA through circumstances over which the traveller had control, CBSA may search the baggage. If the CBSA officer finds no dutiable or prohibited goods during examination, the baggage may be released to the carrier. If dutiable goods are found, the CBSA officer determines if the traveller is eligible to claim duty-free importation and either releases the baggage or holds it for payment. The traveller’s residential status (if known), travel itinerary, and the quantity and nature of clothing found in the baggage should provide clues as to the dutiable status of the goods.

15. If the owner cannot be identified, the baggage should not be transferred or given to the carrier for disposal unless it is to be exported from Canada. If the baggage remains unclaimed after 40 days, Form E44, *Notice – Unclaimed Goods*, must be completed for disposal of goods according to [Memorandum D4-1-5, Storage of Goods](#).

16. Unclaimed baggage should not be removed from the CBSA area without examination. However, Transport Canada security measures sometimes dictate that any unclaimed baggage be removed and placed in a more secure and less populated area. These security measures are given priority over CBSA requirements and often prevent the CBSA from examining the baggage before removal. Yet, the CBSA should insist that baggage removed from its area for security reasons be kept apart from domestic baggage and be clearly identified as subject to CBSA inspection requirements to landing.

Forwarding In-bond

17. The following procedures are used when CBSA examines delayed or unclaimed baggage and finds it contains questionable or dutiable goods. The procedures are also used when declared dutiable goods are found in the delayed bags of travellers whose final destination is far from the office where they cleared CBSA. The baggage may be forwarded in-bond to the CBSA office nearest the traveller’s final destination.

18. To make the transfer easier, CBSA asks the carrier representative to prepare an in-bond tag for CBSA to validate. The in-bond tag is a numbered four-part form consisting of the following copies:

- (a) customs copy No. 1 (mail copy);
- (b) customs copy No. 2 (issuing office);
- (c) station file copy No. 3 (for the carrier); and
- (d) baggage copy No 4.

19. When validating the in-bond tag, the CBSA officer should make sure that it is **fully completed** and distributed as follows:

- (a) **Customs copy** – 1st copy (mail copy). Date-stamp the back, attach to the white copy of Form [A23](#), and forward to the CBSA office of destination. This allows the receiving office to calculate the duties owing or contact the owner should the baggage be lost or delivered directly.
- (b) **Customs copy** – 2nd copy. Date-stamp the back and keep at the CBSA issuing office.

(c) **Station file copy** – 3rd copy. Date-stamp the back and return to the carrier for filing.

(d) **Baggage copy** – 4th copy (cardboard). Make sure this copy is attached to the baggage for delivery to the CBSA office of destination.

20. On the yellow copy of Form [A23](#), the CBSA officer lists a clear description of the goods in question, the assessed value of each item, and the reason for the baggage transfer (use back of the form for extra space). The CBSA officer puts the form in an envelope addressed to CBSA at destination and attaches the envelope to the baggage.

Note: Both copies of Form [A23](#) (white and yellow) must contain the same information.

21. If the traveller did not complete Form [A23](#), and the goods in the delayed baggage appear to have been acquired abroad and are worth more than the traveller's entitled personal exemption or are gifts exceeding \$60 per item, the CBSA officer must prepare a report giving a clear description of the goods, the assessed value of each item and the reason for the transfer. The report with the first customs copy (mail copy) of the in-bond tag should be forwarded to the CBSA office at destination. This allows CBSA to calculate the duties owing and contact the owner if necessary. The CBSA officer should also put a copy of the report in an envelope addressed to CBSA at destination and attach it to the baggage being transferred.

22. A shipment (baggage) moving in-bond should only be carried by a bonded carrier as per the [Transportation of Goods Regulations](#) and section 20 of the [Customs Act](#). For baggage that arrived on a non-bonded carrier and the CBSA requests that the baggage be forwarded in-bond to the CBSA office nearest the traveller's final destination, the airline will make arrangements with a bonded carrier for the transportation and delivery of their baggage to the final CBSA airport of destination.

23. A non-bonded carrier is not authorized to move unreleased luggage to another airport in Canada regardless of being in possession of another carrier's bond tags. If a bonded carrier is not available to transport unreleased luggage inland, the luggage must be delivered to the CBSA for clearance at the first airport of entry (AOE) of arrival.

24. Goods valued at \$1,600 or more must never be forwarded as in-bond baggage since the carrier does not hold enough liability in the event of loss or damage. As an alternative, the goods may be held pending CBSA clearance at a later date or until the traveller arranges with the carrier to forward the goods to destination as in-bond cargo. The traveller may choose to obtain insurance coverage from the carrier.

Delayed In-bond Baggage to CBSA

25. When in-bond baggage arrives, the agent of the transporting carrier immediately delivers the baggage to CBSA or to an area approved by CBSA for storage until it is cleared by CBSA.

26. The original carrier remains responsible to CBSA for delivering in-bond baggage until the in-bond tag is properly acquitted whether or not the baggage is interlined to another carrier.

27. A carrier's liability may only be transferred to another carrier if **all** of the following conditions are met:

- (a) transfer of the in-bond baggage is made under CBSA supervision;
- (b) existing in-bond tag is acquitted by a cross-reference to the new in-bond tag; and
- (c) new in-bond tag is issued in the name of the accepting carrier.

28. When the transfer takes place at a CBSA office other than the intended destination, the CBSA office asks the destination office for the mail copy of the original in-bond tag and Form [A23](#) for acquittal.

Acquittal of In-bond Tags

29. When a carrier representative presents in-bond baggage to CBSA, the CBSA officer first reviews the yellow copy of Form [A23](#) or the report attached to the baggage to determine the total of duties and taxes payable. CBSA has the airline representative contact the owner for payment. Owners have the option of presenting themselves for payment, giving a credit card number over the phone or sending payment prior to delivery. When duties and taxes

have been paid, the CBSA officer indicates the amount paid and the accounting transaction number in the section "For CBSA Use Only" of Form A23 and date-stamps the form.

30. The CBSA officer then removes the in-bond tag from the baggage, and separates, date-stamps, and attaches the top portion of the tag to the yellow copy of Form [A23](#) or to the report. These forms are used to acquit the mail copy of the in-bond tag and the white copy of Form A23. The CBSA officer date-stamps the bottom portion of the baggage tag and returns it to the airline representative as proof of baggage delivery to CBSA.

Tracing

31. After 14 days from the date the in-bond tag was issued, if the baggage is not delivered to CBSA at destination and the mail copy of the in-bond tag remains outstanding, the CBSA office at destination issues a Form A19, *CBSA Tracer*, to the carrier that was issued the tag.

32. The carrier has 70 days from the date the baggage was reported to CBSA, or from the date of one of the following events to provide documentary proof that the baggage was properly delivered and accounted for at CBSA, or was either:

- (a) destroyed;
- (b) received in a customs office, sufferance warehouse, bonded warehouse or duty-free shop;
- (c) received on board a prescribed conveyance as ships stores for use according to the regulations;
- (d) received by another carrier who is entitled to transport such goods; or
- (e) exported.

Note: Refer to section 20(2) of the [Customs Act](#).

In-bond Goods Carried by Passengers

33. In certain circumstances, CBSA permits travellers arriving in Canada to personally carry, beyond the first point of arrival, commercial goods as hand baggage (goods that would otherwise be moved on a cargo control document), when arrangements have been made for CBSA clearance at destination. For example, the items might be fragile or of particularly high value and shipment by conventional means is not practical. When the CBSA officer is satisfied that special handling is warranted, the items are released to the traveller and a Form [E29B](#), *Temporary Admission Permit*, is issued as a control document. A security deposit in an amount not exceeding the duties and taxes is required. One copy of Form E29B is given to the importer and another is mailed to the CBSA office of destination. Each copy will be marked "For Clearance at the CBSA Office at ...". The passenger must present the goods to CBSA upon arrival at destination or as soon as possible on the following business day.

34. In cases when there is no valid reason to allow the traveller to personally carry the items, or when there is some doubt to the validity of the circumstances, CBSA will not grant release on Form [E29B](#).

Penalty Information

35. In situations, when it is established that the baggage was delivered without CBSA authorization, an assessment against the carrier may be applied.

Additional Information

36. 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	Program and Policy Management Division Traveller Programs Directorate Programs Branch
Headquarters File	
Legislative References	<i>Customs Act</i> <i>Transportation of Goods Regulations</i>
Other References	D4-1-5
Superseded Memorandum D	D2-6-4 dated February 3, 2006