



Ottawa, May 30, 2012

CUSTOMS NOTICE 12-015

Use of Customs Brokers' Business Numbers for Non-commercial Casual Importers and One-time Commercial Importers

1. The purpose of this notice is to confirm to the importing and broker community that non-commercial casual and one-time commercial importers are not entitled to a Business Number (BN). These importers do not meet the strict conditions to be issued a BN.
2. Therefore, when acting on behalf of these clients, customs brokers must account for the goods using their own broker BN with an RM account identified for the program under which they are importing.
3. An alternative to using a broker's BN, the importer may account for these goods themselves using a B15 or B15-1, *Casual Goods Accounting Document* at the CBSA office closest to where the goods are held for release.
4. Below are circumstances when customs brokers will use their BN RM account:

(a) **Low Value Shipments (LVS)** – Customs brokers who act for one-time importers of commercial goods or importers of non-commercial casual goods 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 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 then export the goods, do not need a BN. However, if the goods are temporarily imported but subsequently remain in Canada, the goods must be accounted for using the importer's BN and RM account; if they do not have an existing BN, they must obtain a BN with an RM account to account for the duties and taxes owing. For more 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.

5. For more information, refer to Memoranda D17-1-3, *Casual Importations* and D17-1-5, *Registration, Accounting and Payment for Commercial Goods*.

6. All accounting enquiries regarding the use of the customs brokers' BN for non-commercial importations and the proper completion of Form B3 are to be addressed to: assessment-cotisation@cbsa-asfc.gc.ca.

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