



Ottawa, April 1, 2015

Customs Notice 15-008

Clarification of the Business Number Requirements for Exporters

1. This notice provides information on the Canada Border Service Agency's (CBSA) requirements for business number (BN) for exporters.
2. The BN is a unique nine digit number assigned by the Canada Revenue Agency (CRA) to identify a specific business. These nine digits form the root of the 15 character program account numbers. The program account number is used to identify the programs and specific accounts used by a business. A program account number has three parts: a nine numbers to identify the business, a two letter program identifier, used to identify the program type and a four-digit reference number to identify each account. In order to be considered an exporter, the BN must be activated and registered for export. Export declarations submitted with an invalid BN will be considered a failure to provide accurate information and would be subject to an Administrative Monetary Penalty (AMP). In addition, an export declaration reported to the CBSA with an incorrect BN or without a BN will be considered as providing information that is untrue or incomplete and may be subject to an AMP.
3. This BN requirement is explained in detail in CBSA [Memorandum D20-1-1, *Export Reporting*](#) paragraph 7.
4. Service providers cannot use their BN on export declarations when they are not the actual exporter as defined in the [Reporting of Exported Goods Regulations](#).
5. The CBSA is not responsible for issuing business numbers to exporters. The BN may be obtained by contacting the CRA at **1-800-959-5525** (English) or **1-800-959-7775** (French).
6. All exporters must periodically verify the validity and accuracy of their BN accounts. If you have any questions regarding BN requirements for exporters, please contact the CBSA business information line : for calls within Canada at **1-800-461-9999** or for calls outside Canada (long distance charges apply) at 1-204-983-3500 or 1-506-636-5064.