



Ottawa, April 9, 2015

Customs Notice 15-010

Streamlining low-value payments to and from the Government of Canada

1. The purpose of this customs notice is to advise Canada Border Services Agency (CBSA) trade chain partners of the CBSA's implementation of the Government of Canada's Low-value Payment [initiative](#). A "low-value payment" refers to a monetary amount at or below a dollar-value threshold that is in relation to a payment to and from the Crown.
2. Effective April 1, 2015, low-value payments owing to the Government of Canada or due to Canadians and Canadian businesses have been streamlined.
3. As a result, most payments at or below the low-value payment threshold of two-dollars (\$2.00) will not be collected nor paid by the Government of Canada. Exceptions to this rule are detailed in the Low-value Payments Regulations, made pursuant to the [Financial Administration Act](#).
4. In keeping with the policy set forth by the Government of Canada, the CBSA will apply the low-value payment threshold to the payment made to the Government, even when that payment is made by an intermediary, such as a customs broker.
5. The low-value payment threshold does not apply however, to the payments to an intermediary, such as a courier or customs broker, as these are not considered payments to the Government of Canada. As such, couriers and customs brokers will continue to collect amounts from their clients at or below the low-value payment threshold.
6. Refunds from the Government of Canada due to Canadians and Canadian businesses are also subject to the two-dollar (\$2.00) low-value payment threshold. Therefore, with few exceptions, amounts at or below the low-value payment threshold will not be refunded.

Additional Information

7. 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**.