



Memorandum D3-1-1

Ottawa, May 26, 2017

Policy Respecting the Importation and Transportation of Goods

In Brief

This memorandum has been revised to denote the following changes:

- (a) Provide definitions for Advance Commercial Information, Carrier, Conveyance, Electronic Data Interchange, eManifest, First Port of Arrival, and Freight Forwarder.
- (b) Updates with regards to presenting paper cargo.
- (c) Clarification of a re-manifest statement in [paragraph 71](#).
- (d) Addition of [Appendix F](#), Cargo Data Requirements when presenting a paper version of ACI transmittal.
- (e) Reference to Memorandum D23-2-1, *Self-Assessment Program for Carriers* was updated, previously known as D3-1-7.

This memorandum outlines and explains general Canada Border Services Agency (CBSA) requirements and administrative policies regarding the reporting and transportation of goods being imported into and moving in-transit through Canada by all modes of transport.

This memorandum does not outline the policies and procedures for reporting goods under the Customs Self-Assessment (CSA) Program or goods being exported from Canada. For information regarding the Customs Self-Assessment (CSA) Program policies, guidelines and procedures, refer to [Memorandum D23-2-1 Customs Self-Assessment Program for Carriers](#). For information about the reporting and transportation of goods being exported from Canada, refer to [Memorandum D3-1-8, Cargo – Export Movements](#).

Guidelines and General Information

Definitions

1. The following definitions apply to this memorandum:

Abstracts

Multiple cargo control documents presented to divide a shipment that was originally reported on one cargo control document, into two or more parts because the total manifested quantity will be accounted for on more than one release or accounting document.

Advance Commercial Information (ACI)

A set of electronically transmitted pre-arrival cargo and conveyance data elements sent to the CBSA within prescribed timeframes, for the purpose of facilitating the process of commercial goods and risk assessing threats to health, safety and security prior to the arrival of the shipment in Canada.

Bulk goods

Goods that are loose or in mass, such that they are confined only by the permanent structures of the vessel, without intermediate containment or intermediate packaging.

Cargo container

A re-usable and identifiable container especially designed to facilitate the carriage of goods by one or more modes of transportation but does not include either a vehicle or conventional packing.

Carrier

The CBSA defines a carrier as the entity operating a conveyance transporting specified goods to Canada. To operate a conveyance means to have legal custody and control of the conveyance as:

- (a) an owner,
- (b) a lessee under a lease or agreement of hire,
- (c) a charterer under an agreement of hire,
- (d) as a purchaser under a conditional sale or hire purchase agreement that reserves to the vendor the title to the conveyance until the purchase price is paid or certain conditions are performed,
or
- (e) a mortgagor.

Carrier code

As stated in the *Customs Act*, means the unique identification number issued by the Minister either under subsection 12.1(4) or before the coming into force of that subsection.

Consolidation

A number of separate shipments grouped together by a consolidator or freight forwarder and shipped to an agent or a freight forwarder as one shipment under one bill of lading and reported to Customs on one cargo control document.

Conveyance

Taken from the *Customs Act* ss.2(1). Any vehicle, aircraft or water-borne craft or any other contrivance that is used to move persons or goods.

Deconsolidation

The process whereby a consolidated shipment is divided into individual shipments consigned to various consignees.

Diversions

The rerouting of a shipment, before arrival at the destination CBSA office or sufferance warehouse or break-bulk facility indicated on the cargo transmission or control document, to a different CBSA destination point.

Electronic Data Interchange (EDI)

Systems allow clients to electronically transmit their import or export data, as well as their accounting documents, to the CBSA. These systems facilitate the CBSA's ability to quickly process low-risk goods, focusing resources on identifying potential threats to Canada's safety and security. EDI is a set of standards for structuring information to be electronically exchanged between and within businesses, organizations, government entities and other groups. These standards prescribe the formats, character sets, and data elements used in the exchange of business documents and forms. The term EDI is also used to refer to the implementation and operation of systems and processes for creating, transmitting, and receiving EDI documents.

eManifest

A Commercial function in which all carriers and freight forwarders send advance commercial information about their shipments electronically to the Canada Border Services Agency (CBSA).

First Port of Arrival (FPOA)

The port of entry in Canada where a commercial conveyance arrives from a foreign country.

Freight Forwarder

A person who, on behalf of one or more owners, importers, shippers or consignees of goods, causes specified goods to be transported by one or more carriers.

In-transit

The movement of goods from a point in the United States to another point in the United States through Canada, as well as the movement of goods from a point in Canada to another point in Canada through the United States in rail and highway modes.

Overage

Any excess in the number of pieces transmitted in the same shipment and found by the carrier post arrival.

Re-manifest

A new cargo control document, with a new cargo control number, which is presented to change a cargo control document that had previously been submitted to the CBSA. Re-manifests are generally presented to change the destination office or carrier code.

Shipper's load and count

Cargo moving under a bill of lading where the carrier acts as a transport contractor without responsibility for loading or unloading.

Shortage

Where pre-arrival data was transmitted and a quantity of goods was initially reported upon arrival at FPOA, and subsequently the number of pieces found, by the carrier, is less than the number of pieces reported to the CBSA pre-arrival and upon arrival.

Specified goods

Commercial goods, goods that are or will be imported to Canada for a fee or empty cargo containers that are not for sale but does not include:

- (a) goods that will be released after they have been accounted for and all duties with respect to them have been paid under subsection 32(1) of the [Act](#) if
 - (i) the goods are or will be in the actual possession of a person arriving in Canada; or
 - (ii) the goods form or will form part of a person's baggage and the person and the baggage arrive or will arrive in Canada on board the same conveyance;
- (b) mail;
- (c) commercial goods that are used in a repair that is made outside Canada to a conveyance that was built in Canada or in respect of which duties have been paid, if the repair is made as a result of an unforeseen contingency that occurs outside Canada and is necessary to ensure the conveyance's safe return to Canada;
- (d) a military conveyance within the meaning of subsection 18(1) of the [Canadian Transportation Accident Investigation and Safety Board Act](#) or goods that are transported on board that conveyance;
- (e) an emergency conveyance or goods that are transported on board that conveyance; or
- (f) a conveyance that returns to Canada immediately after being denied entry to the United States or goods that are transported on board that conveyance.

Split-shipment

Portions of one shipment covered by one cargo control document enter the country at different times.

Transiting

The movement of foreign goods through Canadian territory from a point outside Canada to another foreign point.

General

2. The [Customs Act](#), the [Reporting of Imported Goods Regulations](#) and the [Transportation of Goods Regulations](#), establish the time of report, manner of report and who reports goods entering or moving in-transit through Canada.

3. Except as otherwise prescribed in the [Reporting of Imported Goods Regulations](#) and the [Transportation of Goods Regulations](#), all goods that are imported or moving in-transit through Canada must be reported to the Canada Border Services Agency (CBSA) at first point of arrival (FPOA), even when exempt from Advance Commercial Information (ACI)/eManifest notification. The requirement to report goods to the CBSA is effected orally or in writing in the prescribed manner as described in the [Reporting of Imported Goods Regulations](#).

4. The receipt of cargo control information enables the CBSA to:

- (a) Control the movement of goods;
- (b) Ensure payment of duty and tax as prescribed by the [Customs Tariff](#), [Excise Tax Act](#), [Excise Act, 2001](#) and the [Special Import Measures Act](#);
- (c) Ensure compliance with other Acts of Parliament that control, prohibit, or regulate the import or in-transit movement of any specified commodity; and

(d) Help ensure the health, safety, and security of Canadians.

Carrier and Freight Forwarder Identification and Eligibility

5. For the purpose of identifying carriers and freight forwarders, a four-digit unique identifier will be assigned by the CBSA to all eligible parties. This carrier code must be shown on all cargo control documents or provided in [Electronic Data Interchange](#) (EDI) transmissions.

6. Carriers can only possess one carrier code in connection with each mode of conveyance. Freight forwarders can only possess one freight forwarder (8000 series) carrier code.

7. For the purpose of assessing carrier code eligibility, the CBSA defines a carrier as the entity operating a conveyance transporting specified goods to Canada. To operate a conveyance means to have to have legal custody and control of the conveyance.

8. To have legal custody means to be:

- (a) an owner;
- (b) a lessee under a lease or agreement of hire;
- (c) a charterer under an agreement of hire;
- (d) as a purchaser under a conditional sale or hire purchase agreement that reserves to the vendor the title to the conveyance until the purchase price is paid or certain conditions are performed;
- or
- (e) a mortgagor.

9. Control is defined as the person responsible for the decisions concerning the employment of the conveyance, and therefore the person who decides how and where that conveyance is employed. It must be the lowest legal entity who has legal custody and control of the conveyance that must obtain and use their carrier code.

10. Clients who do not meet the criteria mentioned above are not eligible to receive or hold a carrier code.

11. It is the responsibility of the applicant to demonstrate to the CBSA that the entity is in fact a carrier as per the definition from [paragraph 8](#) when requested by the CBSA.

12. The CBSA also issues codes to eligible freight forwarders. Clients who apply for a freight forwarder code must also demonstrate that they meet the definition of a freight forwarder.

13. For purposes of assessing freight forwarder eligibility, a freight forwarder is defined as a person who, on behalf of one or more owners, importers, shippers or consignees of goods, causes specified goods to be transported by one or more carriers. Freight forwarders do not transport goods into Canada but, if in possession of valid bonded CBSA freight forwarder carrier/identifier code, may transport in bond goods from point to point within Canada. For more information on freight forwarder requirements please see [D3-3-1 Memorandum - Freight Forwarder Pre-arrival and Reporting Requirements](#).

14. Carriers and freight forwarders shall notify the Agency without delay, in writing, of any change to their legal entity, name, address and contact information.

15. Only carriers or freight forwarders that have filed security with the CBSA are permitted to transport in bond goods between points in Canada.

16. Information on posting security and requirements involving legal name changes may be found in [Memorandum D1-7-1, Posting Security for Transacting Bonded Operations](#). Also refer to the sample of the [Customs Bond, Form D120](#).

Carrier Requirements

17. All carriers transporting specified goods into Canada must electronically transmit to the CBSA specified data pertaining to the cargo and conveyance within the prescribed timeframes as described in the [Reporting of Imported Goods Regulations](#). Provision of this data and within prescribed timeframes satisfies the requirement set out in Section 12.1 of the [Customs Act](#).

18. Transmission of electronic pre-arrival conveyance/cargo data does not constitute “reporting” for the purposes of Section 12(1) of the [Customs Act](#). Report, as defined in Section 12(1) is not achieved until the conveyance has arrived in Canada and a report is made to the CBSA at the FPOA by way of the Conveyance Arrival Certification Message (CACM).

19. As per Section 7.1 of the [Customs Act](#), carriers are liable to ensure all information provided to the CBSA, including pre-arrival and at arrival information, is true, accurate, and complete. Furthermore, as per Section 22 of the [Customs Act](#) and Section 7 of the [Transportation of Goods Regulations](#), the information transmitted must be supported by source documentation (i.e. bills of lading, invoices, contract of carriage) and made available to the CBSA upon request.

20. As per the [Reporting of Imported Goods Regulations](#), the operator of a conveyance (hereafter known as the “conveyance operating carrier”) that transports specified goods to Canada is solely liable for ensuring the pre-arrival primary cargo information for which they are responsible and conveyance pre-arrival and at arrival information by electronic means, has been provided to the CBSA in accordance with the technical requirements, specifications and procedures that are set out in the modal specific [Electronic Commerce Client Requirements Document](#) (ECCRD).

21. It is the conveyance operating carrier’s carrier code that must be quoted within the conveyance report when transmitting conveyance data to the CBSA.

22. As per the [Reporting of Imported Goods Regulations](#), any carrier causing specified goods to be transported into Canada is solely liable for providing primary cargo data for which they are responsible, in accordance with the technical requirements, specifications and procedures that are set out in the modal specific [ECCRD](#).

23. The carrier whose carrier code is on the cargo transmission is liable for all pre-arrival information provided to the CBSA; to ensure it is true, accurate, and complete; and for duties and taxes on the goods until they are released by the CBSA, or until liability is transferred in accordance with Section 20(2) of the [Customs Act](#).

24. Carriers may hire a service provider or agent to transmit advance cargo and/or conveyance and at arrival information on their behalf. The carrier code on the electronic transmission must be that of the actual carrier, not the agent or service provider. In order for the CBSA to communicate with the agent or service provider on behalf of the carrier, a third party consent must be completed and on file with the Agency.

Application to Transmit Electronic Data to the CBSA

25. Under Section 12.1 of the [Customs Act](#) and the [Reporting of Imported Goods Regulations](#), all carriers must transmit pre-arrival electronic cargo and conveyance data using EDI and all freight forwarders must transmit pre-arrival electronic house bill and house bill close data using EDI for consolidated shipments. Highway carriers and freight forwarders also have the option of using the [eManifest Portal](#).

26. For more information, refer to [Memoranda D3 Transportation Series](#) or to the mode applicable [Electronic Commerce Client Requirements Document](#).

Sealing Requirements

27. With regards to conveyances and containers that have been authorized to move inland to a sufferance warehouse, the sealing of conveyances and containers are only required for the following specific CBSA circumstances:

- (a) Carriers who must meet sealing requirements as participants of the CBSA's trusted trader programs;
Note: Member companies of the Partners in Protection (PIP) program have agreed to use high security seals in their international supply chains. The responsibility for the use of high security seals rests with the PIP approved importer and the PIP approved carrier. More specific information on PIP can be found on the [PIP](#) web page.
- (b) Cargo that is prohibited, controlled or regulated by any Act of Parliament;
- (c) In-transit movements to point of final export;
- (d) Movement of conveyances and containers from the First Port of Arrival (FPOA) to a CBSA examination location.

28. Bonded carriers and freight forwarders will be allowed to move unsealed cargo between inland sufferance warehouses.

29. This does not negate the industry's obligation to fulfill any legislative or regulatory program requirements of other government departments that pertain to the sealing of conveyances and containers.

30. The CBSA reserves the right to seal any conveyance, container, or compartment at any time.

Cargo Reporting

31. The requirement to report goods to the CBSA is effected electronically, orally or in writing in the prescribed manner as described in the [Reporting of Imported Goods Regulations](#).

32. For further information on pre-arrival and reporting procedural requirements for import, in bond, in-transit and Freight Remaining on Board (FROB) (FROB in Air and Marine modes only) cargo refer to the [Memoranda D3 Transportation series](#) relating to the particular mode of transportation. These include:

- (a) [Memorandum D3-2-1, Air Pre-arrival and Reporting Requirements](#);
- (b) [Memorandum D3-4-2, Highway Pre-arrival and Reporting Requirements](#);
- (c) [Memorandum D3-5-1, Marine Pre-load/Pre-arrival and Reporting Requirements](#); and,
- (d) [Memorandum D3-6-6, Rail Pre-arrival and Reporting Requirements](#).

33. In lieu of a cargo EDI transmission, shipments eligible for the Courier Imports Remission Order or the [Courier Low Value Shipment \(LVS\) Program](#) can be reported to CBSA on a consist sheet or cargo/release list, respectively. Further information on consist sheet or cargo/release list reporting can be found in [Memorandum D8-2-16, Courier Imports Remission](#), or [Memorandum D17-1-2, Reporting and Accounting for Low Value Commercial Goods \(Not Exceeding CAD\\$2,500\)](#).

34. Unless otherwise exempted in writing by the CBSA, goods reported at FPOA and authorized to move in bond, must be delivered to the applicable primary sufferance warehouse that is licensed to receive the goods. The following are the types of primary warehouses:

- (a) Highway cargo: BW sufferance warehouse
- (b) Rail cargo: AR sufferance warehouse
- (c) Air cargo: AA or AH sufferance warehouse
- (d) Marine cargo: AM or AW sufferance warehouse

35. The carrier must indicate the CBSA office where the goods are to be released or destined. This is the CBSA office code applicable to the destination primary sufferance warehouse where the goods are to be delivered.

36. The carrier must indicate the name and address/sub location code of the destination primary sufferance warehouse where goods will be stored pending clearance.

Note: Where goods will eventually move from the primary to a secondary sufferance warehouse, the primary carrier will transmit the primary warehouse as the destination or as the location of goods on their cargo transmission.

37. Where carriers do not adhere to the aforementioned, the cargo report will be rejected by the CBSA and will require correction before the goods are allowed to proceed.

38. For information regarding goods imported by courier refer to [Memorandum D17-1-2, Reporting and Accounting for Low Value Commercial Goods \(Not Exceeding CAD\\$2,500\)](#); and [Memorandum D17-4-0, Courier Low Value Shipment Program](#).

39. When reporting goods to the CBSA which are exempt from ACI/eManifest, carriers may use the standard [In Bond - Cargo Control Document, Form A8A\(B\)](#), which is available at all CBSA offices or which may be ordered online through the [CBSA website](#). Carriers may also produce their own cargo control document, Form A8A(B), printed in accordance with the specifications contained in the [Appendix C](#) of this memorandum. Alternatively, carriers may use other approved cargo control documents such as the International Air Transport Association (IATA) standard air waybill for air cargo; Form [A6A, Freight/Cargo Manifest](#) for marine cargo; Form [A8B, United States – Canada Transit Manifest](#), for in-transit goods being transported by highway mode, etc.

40. When ACI/eManifest data has been transmitted and requires a paper cargo control document (CCD) for release purposes, the carrier has the option of using the *In Bond – Cargo Control Document*, [Form A8A-B](#) or a paper print out of the ACI transmission, provided it contains the information found in [Appendix F](#).

Notes:

For further information on alternate cargo control documents that meet CBSA requirements and

instructions on the completion of the prescribed reporting documents, refer to the [Memoranda D3 Transportation series](#) relating to the particular mode of transport and [Memorandum D17-1-2, Reporting and Accounting for Low Value Commercial Goods \(Not Exceeding CAD\\$2,500\)](#). These include information on forms A8A(B), A6A, A8B, A10 and A30.

For further information on reporting automotive production and service goods refer to [Memorandum D17-3-1, The New Automotive System – Highway Mode](#).

Corrections to Cargo Control Documents

41. Any corrections must be made to all copies of the original cargo control document before presenting it to the CBSA. Corrections may also be made to cargo control data elements, which have been electronically transmitted to the CBSA.

Note: Instructions for providing corrected information in the required electronic format are found in the [Electronic Commerce Client Requirements Document](#)'s (ECCRD) web page.

42. Corrections to a cargo control document may also be made after the carrier has reported to the CBSA, if the long room and CBSA delivery authority copies have not been presented to the broker/consignee. The corrections are to be made on the long room and CBSA delivery authority copies and presented to the CBSA, accompanied by supporting evidence, if the quantity or description is changed. Acceptable supporting evidence will be the original bill of lading, waybill, interlined pro-bill or other acceptable document from the point of loading. The long room and CBSA delivery authority copies will be returned to the carrier for presentation to the consignee.

43. When a cargo control document must be rewritten, the rewritten document must bear the same cargo control number as the original. A notation must be shown on the new document in the description of goods section stating the reason the original document has been rewritten. Any change in the quantity or description of goods must be supported by documentation such as the original bill of lading, waybill, interlined pro-bill, or other acceptable document from the point of loading.

44. The carrier should rewrite the cargo control document for a change in quantity on a shipper's load and count only when the original bill of lading or interlined pro-bill contains a typographical or other error, or when an error occurred in the preparation of the cargo control document.

45. The carrier must present all copies of the rewritten document with the long room and CBSA delivery authority copies of the original document, and the supporting documentation, where necessary, to the CBSA for validation.

46. If found to be acceptable, the long room and CBSA delivery authority copies of the rewritten document will be date stamped on the reverse of the document. The rewritten long room and CBSA delivery authority copies will be returned to the carrier for furtherance to the consignee. The CBSA will destroy the original CBSA delivery authority copy. The rewritten mail copy (with the original long room copy and supporting documentation) will be retained by the CBSA.

47. For corrections or amendments to electronic cargo data, please refer to the specific modal D Memorandum in the [D3 Transportation series](#).

Shortages

48. A shortage occurs only where a quantity of goods was initially reported upon arrival at FPOA, and subsequently the number of pieces found, by the carrier, is less than the number of pieces reported to the CBSA upon arrival.

49. As the carrier's report to the CBSA is proof of the goods being on board the conveyance, all goods reported to the CBSA are deemed to have landed in Canada.

50. Duty and taxes will be assessed on all goods reported unless acceptable evidence of a shortage is presented to the CBSA. Presentation of evidence of the shortage is the responsibility of the party liable for payment of the duties and taxes.

51. Acceptable evidence of a shortage can consist of written evidence of payment of a claim by a foreign carrier, a statement by a border services or peace officer that the goods were lost or destroyed through an accident, fire or documentation from the vendor, exporter, shipper or warehouse operator at the point of departure attesting that a true shortage did exist and was not the result of theft, loss, etc.

Note: Documentation originating from the carrier is not considered acceptable evidence of a shortage. Shortages must be substantiated by a third party.

52. Where evidence of a shortage cannot be provided within 70 days of the initial report, duties and taxes owing for the short goods must be paid. For information on refund claims, refer to [Memorandum D6-2-3, Refund of Duties](#).

53. Shortages previously noted on waybills at a trans-shipping point outside Canada, or as ascertained by a physical check by a border services officer at the CBSA office of importation, must be noted by way of an amendment to the cargo data as soon as it is discovered.

54. When portions of a shipment previously identified as a shortage are forwarded to Canada, they must be reported. The new document or EDI transmission record must bear a reference to the original cargo control number in the description of goods field.

Overages

55. Any excess in the quantity of goods transmitted in the same shipment and found by the carrier post arrival are considered overages.

56. All such goods found by the CBSA or the carrier must be documented immediately by the carrier by means of the appropriate EDI cargo transmission.

57. As overages represent cargo that has not been reported to the CBSA as required under the [Customs Act](#), when a border services officer discovers an overage during a CBSA check or examination, the carrier will be assessed the appropriate penalty. For additional information on penalties, please see paragraphs 119 – 121 of this memorandum and [Memorandum D22-1-1, Administrative Monetary Penalty System](#).

58. In the case of overages found by a carrier/freight forwarder within their own system, the carrier must report the goods to the nearest CBSA office immediately using the appropriate EDI cargo transmission.

59. Company owned material, (COMAT)), or goods carried in a conveyance (truck, aircraft, etc.) owned or controlled by the importer or shipper found not reported to the CBSA will be seized.

60. Domestic goods shipped from one point in Canada to another point in Canada, found astray in the United States and returned to Canada must be covered by the appropriate EDI cargo transmission showing the CBSA office of re-importation as the receiving CBSA office. After verification of the facts, the shipment will be released to the carrier.

Note: Verification will consist of satisfactory evidence provided by the U.S. Customs and Border Protection or the carrier at the trans-shipping point where the goods were found. The cargo control document or EDI cargo transmission will be acquitted by reference to this memorandum.

61. U. S. shipments destined for other points in the United States, but found astray by the carrier in Canada are to be returned to the United States under a cargo control document. The document must certify that the shipment was found astray in Canada on the applicable date and is now being returned to the United States in the same condition as received. The certificate must also state that the goods have remained under CBSA control. When the goods are exported, the long room and CBSA delivery authority copies must be presented to the CBSA at the point of exit. The CBSA delivery authority copy will be returned to the carrier after being stamped by the CBSA and the long room copy will be assigned an outward report number and retained by the CBSA.

Shipper's Load and Count

62. When cargo is carried under shipper's load and count arrangements between the carrier and the shipper, the cargo control transmission must clearly state "shipper's load and count" and the shipper must seal all units before transfer to the carrier. "Shippers load and count" is not a description of the goods.

63. The carrier must maintain a seal record and note the seal number on the cargo transmission. A border service officer must supervise the breaking of a shippers seal when required for CBSA purposes. The border service officer will reseal the unit with a CBSA seal and notate the new number on the documents.

CBSA Cargo Control Abstract

64. A shipment, including split shipments in air mode, must be abstracted when its cargo control document will be accounted for by more than one CBSA accounting document or other clearance document. Importers or their agents must document abstracts on CBSA [Cargo Control Abstract, Form A10](#).

65. A Form A10 must be prepared for each portion of the shipment requiring separate acquittal. The entire quantity shown on the carrier's original cargo transmission must be accounted for on the cargo control abstracts.

66. Form A10 is a five-part form consisting of the following copies:

(a) CBSA control copy

- (b) Long room copy
- (c) CBSA delivery authority copy
- (d) Warehouse operator's copy
- (e) Issuer's copy

Note: this form can be downloaded from the [CBSA website](#).

67. Each cargo control abstract must show a unique number consisting of the cargo control number on the master cargo control transmission, suffixed by the character X and a sequential numeric digit, beginning with 1. For example:

- (a) If a shipment manifested by a carrier were to be accounted for by three separate acquittal documents, three abstracts would be prepared. The master cargo control number 6110 SA12345 would be shown in the "Master Cargo Control No." field of each abstract, and the three abstracts would be numbered 6110 SA12345X1, 6110 SA12345X2, 6110 SA12345X3; or
- (b) System limitations allow for a maximum of 25 characters. Therefore, where a cargo control document consisting of 23 characters is to be abstracted into more than nine shipments, the cargo control number on the master document would be suffixed by:
 - (i) X1 to X9 for the first nine abstracts,
 - (ii) Y1 to Y9 for the next nine abstracts,
 - (iii) Z1 to Z9 for the next nine abstracts,
 - (iv) A1 to A9 for the next nine abstracts,
 - (v) B1 to B9 for the next nine abstracts, etc.

Note: The character "D" cannot be used as a suffix in abstract numbers.

68. The importer or their agent must present all copies of the abstracts listed on the A10, prior to the release of any portion of an abstracted CCD.

69. The CBSA control copy of each abstract will remain with the CBSA. The original cargo control number will be manually acquitted in the CBSA system with the new abstract CCNs. The long room and CBSA delivery authority copies of each abstract will be returned to the consignee for presentation with the clearance documents. The importer or their agent will forward the warehouse operator's copy of each abstract to the warehouse operator for record-keeping purposes. The "Issuer's copy" of each abstract will be returned to the importer or their agent. Further details on the warehouse operator's record-keeping requirements can be found in [Memorandum D4-1-4, Customs Sufferance Warehouses](#).

70. Under no circumstances may cargo be removed from a sufferance warehouse once abstracts have been presented without presentation of a valid acquittal document or a re-manifest cargo control document to cover the movement of the goods. Failure to comply will result in the issuance of Administrative Monetary Penalties.

Re-manifested Cargo Control Documents

71. In situations where cargo must be re-manifested (for example, a change in liability), a new cargo control document, otherwise known as a re-manifest, must be presented to the CBSA before the goods are allowed to proceed. The information shown on the re-manifest must match the information on the original cargo transmission. Any discrepancies must be approved by the CBSA. The re-manifested cargo control document must have a new cargo control number with the original cargo control number notated in the "previous cargo control number" field.

72. The carrier code appearing in the carrier code/cargo control number field of the re-manifested cargo control document represents the carrier who is liable for the goods.

73. In the case where the original cargo is to be split for furtherance to more than one destination, re-manifests are to be prepared for each portion of the shipment, by destination. All the re-manifest cargo control documents for the total quantity of the original cargo transmission must be presented to the CBSA at the same time.

74. All copies of the re-manifest cargo control documents must be presented to the CBSA. The mail and station copies of the re-manifest cargo control documents will be retained by the CBSA, and the remaining copies will be returned to the carrier. The original CCN will be manually acquitted in CBSA systems with the new re-manifest number.

Diversions (for paper cargo)

75. For the purpose of these instructions, a diversion occurs when a shipment is rerouted to another CBSA office, before arriving at the destination CBSA office or sufferance warehouse indicated on the cargo control document. If it is determined that the goods should have been directed to another CBSA office for release only after arrival at the destination, then a re-manifest must be submitted. No more than one diversion of the same shipment will be allowed before a new cargo control document is issued.

76. For information on diversion reporting procedures for the air and marine modes, where ACI cargo and conveyance reporting applies, please see [Memorandum D3-2-1](#) (for air mode) and [Memorandum D3-5-1](#) (for marine mode).

77. It will be the responsibility of the carrier in whose system the diversion occurs to prepare a CBSA *Diversion Notice*, Form A30, in duplicate, and attach both copies to the long room copy of the cargo control document.

78. The diversion notice will be supplied by the carrier in 21.5 cm by 14 cm (8 in. by 5 in.) size and printed on blue paper. If the carrier so elects, the diversion notice can be prepared in triplicate. The third copy will be date-stamped and returned to the carrier for record purposes. See [Appendix E](#) of this memorandum to view the information contained on the diversion notice.

79. The diversion notice and the long room and CBSA delivery authority copies of the cargo control document must be given to the consignee, or connecting carrier if interlined, for presentation with the relative acquittal documents at the CBSA office of release. The diversion notice will remain with the acquittal document until numbered.

80. Diverted shipments cannot be released by the CBSA without a diversion notice attached to the cargo control document. In situations where the carrier neglects to provide the consignee with a diversion notice, it is the consignee's responsibility either to obtain it from the carrier or to prepare a diversion notice (in duplicate) for presentation to the CBSA.

81. If a discrepancy exists, the CBSA office of release will contact the CBSA office at the point of arrival by returning the diversion notice with a copy of the cargo control document. It will be the responsibility of the CBSA office at the point of arrival to resolve the discrepancy.

82. When only a portion of the shipment is to be diverted to another CBSA office for release, abstracts must be prepared to cover the re-routed portions of the shipment as well as the portions of the shipment to be cleared locally. The re-routed portion must then be documented on a re-manifest, which will cancel the abstract.

83. Diversion notice procedures are not applicable to shipments covered by a freight forwarder's cargo control document or CBSA [Cargo Control Abstract, Form A10](#).

Delivery Requirements

84. In bond goods that have not been released by the CBSA at the first port of arrival must be delivered to another CBSA office or a specified sufferance warehouse for CBSA release, unless exempted from this requirement by the CBSA (see paragraph [87](#) of this memorandum).

85. Information about general delivery requirements into sufferance warehouses may be found under "Delivery Requirements and Transfers to Sufferance Warehouses" in the Memoranda D3 series outlining the cargo procedures for the specific mode of transport.

86. Cargo arriving in Canada as marine or rail traffic can be transferred to a highway carrier and move forward to its destination on the primary marine or rail cargo control document provided that:

- (a) the highway sufferance warehouse at the destination is licensed to receive shipments on marine or rail cargo control documents;
- (b) the CBSA office at the destination is transmitted on the primary cargo control document; and
- (c) the marine shipments are being transported to their destination under an overland movement.

Delivery Requirements – Exemptions

87. The following commodities have been exempted from the delivery requirements outlined in paragraph [84](#) of this memorandum:

- (a) articles imported as settlers' effects (tariff item No. 9807.00.00) or under the provisions of tariff items Nos. 9805.00.00 and 9808.00.00;
- (b) Goods imported for a period not exceeding six months for the purpose of display at a convention or a public exhibition at which the goods of various manufacturers or producers are displayed;
- (c) empty cargo containers repositioned for loading export cargo;
- (d) goods subject to the [Explosives Act](#);
- (e) goods transferred from a bonded warehouse in one CBSA office jurisdiction to a bonded warehouse in another CBSA office jurisdiction, provided the fields indicating the sending and receiving CBSA offices on the cargo transmission control document are properly completed with regards. For example, manifested from the CBSA office of Toronto, bond No. 20, to the port of destination. CBSA office of London, bond No. 13;
- (f) goods for delivery to a CBSA bonded warehouse under the jurisdiction of a frontier CBSA office may be manifested directly onto the frontier CBSA office, when no sufferance warehouse is established at the location;
- (g) goods being the property of the U.S. government, arriving by highway and manifested on Argentina, Newfoundland, for release (provided the imported goods comply with the

- restrictions imposed by the [Excise Act, 2001](#)); and
- (h) goods for delivery to a duty-free shop.

Delivery Requirements – Alcohol and Tobacco Shipments

88. Spirits (including beer), wine and tobacco products must be sealed as per paragraph [27\(b\)](#) of this memorandum. Under the circumstances outlined below, they may be delivered as explained in this paragraph:

- (a) Bulk spirits may be released to the possession of a spirits licensee or a licensed user, while bulk wine may be released to the possession of a wine licensee or a licensed user, under the provisions of the [Excise Act, 2001](#). The actual importation of bulk spirits must be specifically allowed under the [Importation of Intoxicating Liquors Act](#) or otherwise be carried out by a provincial liquor board, commission or other provincial government agency for release to the appropriate licensee under the *Excise Act, 2001*.
- (b) Importations of packaged spirits and packaged wine by a provincial liquor board, commission, or other provincial government agency may be released, with deferral of the additional duties equal to excise duties, to the possession of the licensed excise warehouse of that organization, in accordance with the provisions of the *Excise Act, 2001*.
- (c) Non-duty paid packaged spirits or packaged wine destined for use as ships' stores, for personal or official use by accredited representatives in Canada or for sale in a duty free shop may be released directly for such purposes without payment of the additional duties equal to excise duties or may be entered into an excise warehouse or a customs bonded warehouse on a duty deferred basis, in accordance with the *Excise Act, 2001*. Bulk spirits and bulk wine, as well as packaged spirits and wine, may also be placed in a customs bonded warehouse if they are intended for delivery to a point outside of Canada. These are the only circumstances under which spirits and wine may be placed in customs bonded warehouses.
- (d) For additional information on the warehousing, delivery requirements and restrictions related to alcohol and tobacco products please see the following:
 - (i) [Memorandum D3-1-3, Commercial Importation of Intoxicating Liquors](#);
 - (ii) [Memorandum D4-3-5, Duty-Free Shop – Inventory Control and Sales Requirements](#), and
 - (iii) [Memorandum D18-3-1, Reporting and Accounting of Excise Duties on Imported Tobacco, Tobacco Products, Wine and Spirits, and Release of Those Goods](#).

89. For additional information on excise policy related to alcohol and tobacco products, please contact the excise duty section of your regional Canada Revenue Agency (CRA) office; for a directory of regional offices please see the [CRA website](#).

Transfers Between CBSA Release Points

90. A transfer is affected by the movement of goods from one release point to another.

91. Information about transfers between sufferance warehouses may be found under “Delivery Requirements and Transfers to Sufferance Warehouses” in the [Memoranda D3 series](#) relating to the cargo procedures for the particular mode of transport.

92. Goods transferred from a sufferance warehouse to a private bonded warehouse will not be documented on a cargo control document, as CBSA control will be affected under the [B3-3](#) accounting

document. Responsibility for loss will rest with the importer of record on whose behalf the transfer was made. This shall also apply to goods transferred between private bonded warehouses within the jurisdiction of one CBSA office.

93. Goods transferred from or into a public bonded warehouse must be documented on a cargo control document. A cargo control document will also be required when goods are transferred from a private or public bonded warehouse in one CBSA jurisdiction into a private or public bonded warehouse in another CBSA office jurisdiction.

94. Where possible, the cargo control document covering the transfer must be presented at the same time as the B3-3 accounting document and it must bear a reference to the B3-3 accounting document number in the description of goods section. The quantity and description of goods shown on the cargo control document must be identical to that shown on the B3-3 accounting document. Where the goods are moving from a sufferance warehouse into a public bonded warehouse, the CBSA delivery authority copy of the original cargo control document, which covered the movement of the goods into the sufferance warehouse, will not be returned to the sufferance warehouse operator until the CBSA receives and validates the cargo control document covering the transfer of the goods.

95. After validation of the B3-3 accounting document and cargo control document, the long room and CBSA delivery authority copies will be returned to the carrier for presentation to the receiving warehouse operator. The CBSA will retain the mail and station copies for control purposes.

96. Upon delivery of the goods to the bonded warehouse, the warehouse operator must acknowledge receipt of the goods on the long room and CBSA delivery authority copies. Any discrepancies in the number of pieces should also be noted.

97. When the goods have been transferred from a bonded warehouse, the warehouse operator will present the long room and CBSA delivery authority copies to the consignee or agent for subsequent presentation with the [B3-3](#) accounting document for re-warehousing.

Notification of Release of Goods to Warehouse Operators

98. When the CBSA transmits notification of the release of a shipment to warehouse operators by facsimile or via a Release Notification System (RNS) message, the following information must be given to the warehouse operator:

- (a) cargo control number (including suffix on abstract cargo control documents);
- (b) car/trailer/container number;
- (c) number of pieces released; and
- (d) consignee name

99. Sufferance warehouse operators may not release goods from their warehouse until they have received one of the following:

- (a) a stamped original, facsimile, or scanned CBSA delivery authority copy of the cargo control document; or
- (b) an RNS message received directly from the system as an RNS participant; or
- (c) an RNS message received through the intermediary of a dedicated service provider.

100. In those cases where more than one shipment is contained in the car, trailer or container, it is the warehouse operator's responsibility to ensure that only the identified shipment is released or that the car, trailer or container is held until all its contents are released.

101. In the air and marine modes, if an ACI hold has been placed on a shipment, this hold supersedes the release of the goods. The goods cannot be released until the hold has been removed by the CBSA. For more information about ACI holds and cargo release, please see [Memorandum D3-2-1](#) (for air mode) and [Memorandum D3-5-1](#) (for marine mode).

Outstanding Cargo Control Documents Tracing Procedures

102. The carrier's report to the CBSA is proof of the goods being on board the conveyance in the absence of evidence to the contrary, and all goods reported are deemed to have landed. The carrier is liable for duty and taxes payable on all goods reported, unless evidence that the goods did not enter Canadian commerce or consumption without the benefit of CBSA release is provided. In accordance with the [Reporting of Imported Goods Regulations](#), payment or evidence should be provided to the CBSA within 70 days of the date of initial report.

103. Tracing procedures, which are based on proper risk-management principles, will be initiated by the CBSA against all outstanding cargo control documents that remain unacquitted 40 days from the date of initial report to the CBSA.

104. Before issuing a *CBSA Tracer*, Form A19, the CBSA will verify if the goods are on hand in a CBSA sufferance warehouse or other approved holding area. If the goods are found, the procedures for unclaimed goods, as detailed in the [Storage of Goods Regulations](#), will be followed.

105. If the goods are not in the sufferance warehouse, a Form A19 will be issued to the carrier of record (i.e. the carrier whose carrier code appears on the outstanding cargo transmission).

106. Form A19 allows the carrier 30 days to present the goods for examination, to present evidence that the goods did not enter Canadian commerce or consumption without the benefit of CBSA examination and release, to present evidence that the goods were exported, or that the liability for the in bond shipment was transferred to another bonded carrier or to a sufferance warehouse operator.

107. Where satisfactory evidence can be provided to prove that the goods did not enter Canadian consumption without CBSA examination or release, the carrier will be exonerated of liability to pay duties and taxes. As a guideline, the following is representative of satisfactory evidence:

- (a) The goods were released by the CBSA. A message generated by the RNS to the carrier or warehouse operator, a duty-paid final accounting document, Form [B3-3, Canada Customs Coding Form](#), a stamped duty-paid copy of a Form [B3-2, Detailed Coding Statement \(DCS\)](#), a Form [K84, Importer/Broker Account Statement](#), or for CSA importers, a Revenue Summary Accounting (RSF) form with a completed Importer Payment Voucher (BSF645).
- (b) The goods were not laden outside Canada. A written statement from the exporter, foreign port authority or other official with knowledge of the facts that the goods are located in a foreign country and have not been laden for movement to Canada.
- (c) A shortage occurred outside Canada. Written evidence of payment of a claim by a foreign carrier to support the contention that the shortage occurred outside Canada, or a statement by a foreign customs or peace officer that the goods were lost or destroyed through an accident

- or other such contingency abroad.
- (d) The goods were delivered into an approved CBSA sufferance warehouse. A receipt document signed by the sufferance warehouse operator.
 - (e) The goods were transferred in-bond to another bonded carrier. A transfer document or a copy of the cargo control document bearing the signature of a representative of the transferee with the document marked “in bond”. This refers to those shipments, which are turned over to another carrier for re-manifesting to their final destination.
 - (f) While still in bond, the goods were exported from Canada. A copy of the cargo control document or electronic export report under which the goods were exported without leaving the carrier’s system, or a copy of a United States Consumption Entry, or similar accounting document from a foreign government.
 - (g) The goods were destroyed after landing in Canada, before CBSA release. Evidence of destruction by accident, fire, etc., in the form of a report by police or fire officials, or remnants of the articles identifiable as the goods covered by the cargo control document.

108. If, on receipt of the Form A19, the carrier determines the load is within the carrier’s system, the cargo is to be delivered immediately to the sufferance warehouse. The carrier must inform the consignee and the CBSA of the location of the goods.

109. The CBSA will allow the consignee two business days after notification by the carrier, warehouse operator, or importer/broker that an accounting document is required, to present an accounting document for the goods before issuing a Form E44, *Notice – Unclaimed Goods*, and transferring the goods into the Queen’s warehouse.

110. When a carrier submits acceptable evidence to the CBSA that the goods were transferred in bond to another bonded carrier for re-manifesting to another CBSA office, the original carrier will be absolved of liability for the goods. The receiving carrier will be issued a CBSA Tracer, accompanied by a copy of the cargo control document and a copy of the evidence of the transfer, and will be held accountable for the goods.

Note: Failure to respond to a CBSA Tracer within a 30-day time limit may result in the issuance of an AMPS penalty.

111. Where proof of legal disposition of the goods is not submitted to the CBSA within the 30-day time period of the CBSA Tracer, duties must be accounted for on Form B3-3 or Form K23-A, *Invoice*, depending on the party liable for the payment of duties.

112. Where the importer has received the goods, but the duty has not been accounted for (e.g. unlawful delivery or unlawful removal from a sufferance warehouse), the importer must be asked in writing to submit a voluntary entry on Form B3-3 within 30 days.

113. Where it is determined that the carrier or the warehouse operator is liable for the duties owing on the goods (e.g. lost or unaccounted in bond goods or where the importer has failed to account for duties on goods unlawfully delivered or removed from a sufferance warehouse), a demand for payment of duties will be made on Form K23-A. Receipt of payment should be acknowledged on Form K21, *Cash Receipt*.

114. Form K23-A allows the carrier 30 days from the date of issuance to remit payment. Failure to do so within this 30-day limit will result in a demand to the surety company for payment of the duties owed or the cashing in of other forms of security, as applicable. In addition, all in bond privileges of the carrier

may be withdrawn. Refund claims on a paid K23-A form will be considered if suitable evidence is presented to the CBSA within two years of payment.

115. In the case of outstanding import shipments covered by single-trip bonds, the CBSA office of destination will request a copy of the bond and bond application from the issuing office to facilitate tracing of the shipment or demands on the surety company.

116. The CBSA office of issuance will be responsible for tracing outstanding in-transit shipments covered by Form [A8B, United States – Canada Transit Manifest](#).

Shipments Subject to the Requirements of Other Government Departments

117. Unacquitted cargo transmissions, including unacquitted in-transit documents, may cover shipments which are subject to requirements of other government departments. These requirements must be considered when tracing action is being taken (refer to the appropriate memorandum in the [D19 series, Acts and Regulations of Other Government Departments](#)).

118. The CBSA should also communicate information on unacquitted cargo to other government departments for follow-up action, as required.

Penalty Information

119. For more information on administrative penalties, please refer to [Memorandum D22-1-1](#). Information on AMPS penalties is also available on the [AMPS](#) web page.

120. Other administrative sanctions, such as the revocation of program privileges and penalties of other government departments, may also be applicable.

121. In some situations, failure to comply with the CBSA requirements outlined in the [Customs Act](#), may result in the seizure and forfeiture of the goods and/or conveyance, and in serious cases, criminal charges may be applicable.

Ordering Publications and Forms

122. You can order CBSA publications and forms in several ways:

- (a) **Online** – An online order form will allow you to choose from a select amount of forms and publications for delivery to your address. Ordering online is available on the [CBSA website](#). Many CBSA forms are available to download from the [CBSA website](#)
- (b) **By telephone** – To order by phone from anywhere in Canada and the United States, call **1-800-959-2221**. If you're calling from outside Canada and the United States, call 204-983-3500 or 506-636-5064 (long distance charges apply). For TTY (Teletypewriter) service, call **1-800-665-0354** (Canada only).
- (c) **Privately printed** – Specifications for privately printed cargo control documents A8A(B) are contained in [Appendix C](#) of this memorandum and the relevant bar code specifications are contained in [Appendix D](#) to this memorandum.

Additional Information

123. 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 A

CBSA Cargo Control Abstract, [Form A10](#), Completion Instructions

The following information must be shown on a CBSA *Cargo Control Abstract*.

CBSA Office — Indicate the CBSA office where the abstracts are presented. CBSA offices are listed in the [Directory of CBSA Offices](#).

Consignee Name and Address — Indicate the name and mailing address of the person or firm importing the goods.

Shipper's Name and Address — Indicate the name and mailing address of the person or firm shipping the goods.

Waybilled From or Point Loaded — Indicate the city and country where goods were loaded on board a vessel, aircraft, vehicle or rail conveyance.

Acquittal No. — For CBSA use only.

Carrier Code — Indicate the carrier code as shown on the carrier's master cargo control document.

Cargo Control No. — Indicate the carrier's cargo control number as shown on the carrier's master cargo control document suffixed by the character X and an identifying numeric digit, e.g. 6107123X1, 6107123X2. Refer to paragraphs [67\(b\)](#) of this memorandum for instructions on numbering abstracts when the master cargo number consists of 23 digits, and is to be abstracted into more than nine shipments.

Carrier Code — Indicate the carrier code as shown on the carrier's master cargo control document.

Master Cargo Control No. — Indicate the cargo control number as shown on the carrier's original cargo control document.

Location of Goods — Indicate the name, address and sub-location code of the sufferance warehouse where the goods are stored pending CBSA clearance. A list of sufferance warehouse sub-location codes is available on the CBSA website.

No. of Pieces — Indicate the quantity of goods being reported.

The following are different methods of reporting a shipment:

Description and Pieces

- 1 car load containing 75 cases of motor oil on three pallets
- 3 pallets containing 75 cases of motor oil
- 75 cases of motor oil on three pallets

If a number of goods are being reported, the number of pieces must be totalled.

Description and Marks — Give an accurate, concise description of the goods in common trade terms.

Weight — Indicate the weight of the shipment in pounds or kilograms; weight must be totalled.

Name and Address of Deconsolidator/Broker/Importer — Indicate the name and address of the deconsolidator, broker or importer issuing the CBSA cargo control abstracts or re-abstracts, whichever is applicable.

Appendix B

Cargo Control Document Specifications

1. The Cargo Control Document, which is described below, can be used by all modes of transportation to report goods being imported into or exported from Canada.
2. Privately printed cargo control documents must adhere to the format and specification instructions provided herein. No deviation from the established layout, as set out in the sample provided in this Appendix, will be permitted. Minor deviations may be permitted in the field specifications, provided they do not impede the processing of the document by the CBSA.
3. CBSA approval is not required for the private printing of the cargo control document. However, a cargo control document that has been printed in a manner that impedes its expeditious processing by the CBSA will be rejected for reporting purposes. In such instances, the carrier will have to reprint the cargo control document so that it meets CBSA requirements.
4. The CBSA continually assesses forms and procedures with a view to instituting improvements. It is recommended, therefore, that carriers limit the printing of their cargo control documents to a supply sufficient to cover a period no longer than 12 months. This would preclude having surplus stock on hand in the event of revisions to the form.
5. The number of copies required to report goods to the CBSA varies, depending on the mode of transportation and the status, i.e. non-bonded or bonded, of the carrier.
6. The cargo control document must be between 17 and 21.5 cm wide and between 14 and 28 cm long.
7. Carriers may print their own cargo control documents on laser printer without side stubs and tear-offs. The appropriate copy designation must be shown on each copy of the document set.
8. All CBSA copies of the cargo control document can be white in colour.
9. The following must be printed on the bottom of the copies of the cargo control document:
 - (a) Mail copy
 - (b) Station copy (if required)
 - (c) Long room copy
 - (d) Warehouse operator's copy
 - (e) CBSA delivery authority copy
10. The copy designators (that is, Mail copy, Station copy, Long room copy, CBSA delivery authority copy, Warehouse Operator's copy) must be printed in Helvetica Regular (8 points).

CBSA Delivery Authority Copy

11. A field for the CBSA release stamp must be provided on the CBSA delivery authority copy with the following wording, "to be stamped by the CBSA before goods can be delivered to consignee". The field for the release stamp is to be printed on the CBSA delivery authority copy only, in place of the free area

provided on each of the other copies of the cargo control document. The size specifications of the field for the CBSA release stamp are the same as for the free area.

12. Where cargo is to be released at an inland CBSA office, “In bond” must be stamped or pre-printed on each copy of the cargo control document.

13. The Company’s Logo, Name and Address above the Acquittal No. field) are to be sized according to the space available on the document. An example of this form can be seen on the [CBSA website](#).

Non-bonded and Bonded Operations

14. All carriers, except marine must use a five-part form with copies placed in the following sequence:

- (a) Mail copy
- (b) Station copy
- (c) Long room copy
- (d) Warehouse operator’s copy
- (e) CBSA delivery authority copy

15. Cargo that is to be discharged in Canada must be reported, at the arrival of the vessel, to the local CBSA office by presentation of a completed [Form A6A](#) cargo report.

16. When copies of bills of lading are filed, a summary list of bill of lading numbers must be attached to the inward cargo report, and must include a list of all the marks and numbers of cargo containers on board.

Cargo Control Numbers

17. The cargo control number will consist of the four-digit carrier code, followed by a unique carrier-assigned number. The cargo control number must not be duplicated for a three-year period, except for air mode cargo control numbers. Air mode cargo control numbers may be reused after one year. For additional information about air mode cargo control number reuse timeframes, please see [Memorandum D3-2-1, Air Pre-arrival and Reporting Requirements](#).

18. Freight forwarders and highway carriers who have their cargo control documents privately printed are required to print the cargo control number in bar code format on all copies of the document set.

19. Bar code specifications for the cargo control number are contained in [Appendix C](#) of this memorandum. Bar code/human readable cargo control numbers must be approved by the CBSA before the printing of the cargo control document or labels.

Appendix C

Bar Code Specifications for Cargo Control Numbers

Part I

1. Bar Code Symbolologies

Clients can choose bar code symbology *(a)* or *(b)*:

- (a)* Standard Code 3 of 9 is defined in the AIM (Automatic Identification Manufactures Inc.) Document USS-39 (USD-3). Clients cannot use optional Code 3 of 9 modulo 43 checksum. Code 3 of 9 bar code symbols may be printed with either a 2:1 or 3:1 wide-to-narrow-bar-width ratio, subject to meeting the requirements outlined in Part II.
- (b)* Code 128 is defined in AIM Document USS-128 (USD-6). A modulo 103 checksum digit is a mandatory part of Code 128.

Note: For cargo control numbers longer than 18 characters, clients may not be able to use Code 3 of 9. The CBSA will not accept numbers longer than the maximum length of 4.5"/11.43 cm.

2. Width of Narrow Bar

The minimum width of a narrow bar must be 0.009"/0.023 cm.

The maximum width of a narrow bar depends on the bar code symbology selected, as follows:

- Code 3 of 9 (2:1 ratio) 0.016"/0.04 cm
- Code 3 of 9 (3:1 ratio) 0.012"/0.03 cm
- Code 128 0.016"/0.04 cm
- Code 128 (double density) 0.024"/0.06 cm

3. Width of Wide Bar

For Code 3 of 9, a wide bar must be no less than two and no more than three times that of a narrow bar, according to the narrow bar specifications in requirement 2.

There are four different bar widths for Code 128. These must be one, two, three and four times that of a narrow bar, where the maximum width of the narrow bar is as stated in requirement 2.

4. Length of Quiet Zones

Both the leading and the trailing quiet zones must be a minimum of either 10 times the narrow bar width or 0.125"/0.3 cm, whichever is greater. Longer quiet zones will increase the readability of the code.

5. Bar Code Symbol Height

The height of the bar code symbol must be between 0.375"/0.95 cm and 0.625"/1.60 cm.

6. Bar Code Symbol Length

The bar code symbol, including the leading and trailing quiet (blank) zones, as well as the human readability part, must be within the area stated at “Delimited Area” in Part II.

7. Human Readable Format

The human readable print number must always be below the bar code.

The height of the human readable print must be at least 0.0984”/0.25 cm.

The human readable number must start on the left side of the bar code, directly below the place where the bar code starts.

The spacing between the bar code and the human readable format and any following lines must be at least 0.03”/0.08 cm.

Carriers have the option of printing their carrier name. Participants in the Line Release program can also print the acronym “PARS” as stated in paragraph [2](#) of Part II. The printing must meet the requirements of the quiet zone and not interfere with the human readable number.

The human readable number may include dashes and spaces, but is not to be read into the bar code except where the dash is part of the carrier code itself.

8. Print Contrast Ratio

The print contrast ratio is the ratio of the difference of reflectivity between the bars and spaces, as follows:

$$\text{PCR} = \frac{\text{Reflectance of spaces} - \text{Reflectance of bars}}{\text{Reflectance of spaces}}$$

Where reflectance is defined as a percentage figure, the print contrast ratio must be a minimum of 55 percent, with an optimum value of 75 percent.

9. Readability

The average first-read rate for bar code symbols produced must be 95 percent (i.e. only five in 100 will need more than one scan). All bar codes produced through carbons must meet the same readability rate as the original.

10. Lifetime

The bar code symbol must be readable for at least eight months, with a 95 percent first-read rate.

11. Print Type

The bar code symbol can be printed with carbon or non-carbon ink.

12. Label Size

If labels are used, the maximum length and width of the label is stated at “Delimited Area” in Part II. There should be no wording above the bar code, and there should be 0.125”/0.3 cm between the top of the bar code and the edge of the label. The label must be self-adhesive, permanent and smudge-proof.

Part II

1. Bar Code Symbol

The bar code symbol should read only the digits found in the human readable number and should not read the dash or space except where the dash is part of the carrier code itself.

Bar code symbols can have up to 25 alphanumeric digits in one of the following formats:

(1) XXXXXXXX.....X

In this format, the first four digits are the carrier code. The remainder of the cargo control number follows the fourth digit and this portion of the cargo control number can be up to 21 digits.

(2) XXX-XXXXXX.....X

In this format, the first three digits and the hyphen (-) are the carrier code. The fourth digit is a hyphen (-), denoting an air carrier. The remainder of the cargo control number follows the hyphen, and this portion of the cargo control number can be up to 21 digits.

2. PARS Shipments

To identify a Pre-Arrival Release System (PARS) shipment submitted to the CBSA, labels must show the letters “PARS”. The company’s name or logo can also be included. See the examples below:

(a) The letters “PARS” may be part of the cargo control number, between the carrier code and the numeric sequence (e.g. 9999 PARS 0001). If so, the bar codes must also contain the bars for the letters “PARS”:

Example:

ABC Carriers Ltd.
9999 PARS 000001

(b) If the bar codes do not contain the word “PARS”, the word may be printed either:

Above the number

Example:

PARS — ABC Carriers Ltd.
9999 000001

Below the number

Example:

9999 000001
PARS — ABC Carriers Ltd.

Note – The CBSA prefers option 2.

3. Delimited Area

The delimited area on the A8A(B) cargo control document must be no bigger than 5"/12.7 cm long by 1.5"/3.81 cm high. Also, the area cannot be bigger than the maximum label size.

4. Numbering

The method of numbering must ensure the numbers are not repeated for a period of three years.

5. Testing

Sample bar code/human-readable cargo control numbers must be tested to ensure they meet agency standards for readability.

Bar codes are reviewed for print-contrast ratio and readability, and tested using a CBSA terminal wand. In addition, the CBSA verifies the size of labels and human-readable cargo control numbers.

We will send a letter to the originator explaining the results of the bar code testing.

It is the responsibility of all companies, including printing companies, to get initial approval of their bar codes. The retesting of reprints of bar codes is not necessary, unless the process or material used to create the bar codes has changed.

Original bar-coded document samples or bar-coded labels should be submitted for approval to:

Technical Commercial Client Unit
Program Business System Integration
Programs Branch
Canada Border Services Agency
355 River Road, West Tower, #6066
Ottawa (ON) K1A 0L1
Email: TCCU-USTCC@cbsa-asfc.gc.ca

Questions about bar code testing should be directed to the ECU at the above address or by telephone at:

1-888-957-7224 calls within Canada and the United States
1-613-946-0762 for overseas callers between 8 a.m. and 5 p.m. (E.S.T.)
1-613-946-0763 for overseas callers between 5 p.m. and 8 a.m. (E.S.T.)

Appendix D

Cargo Control Document, [Form A8A\(B\)](#) Completion Instructions

The following outlines information to be shown on the cargo control document. For the data elements required on electronic ACI reports for the air and marine modes, please see [Memorandum D3-2-1](#) (for air mode) and [Memorandum D3-5-1](#) (for marine mode).

U.S. Port of Exit — Indicate the U.S. border crossing, both city/town and state, for all shipments invoiced from the United States. For goods invoiced from the United States that are entering Canada in the service of an air carrier, indicate the U.S. Customs and Border Protection (US CBP) port where the goods are loaded on the aircraft which is to carry the goods to Canada. For transborder air shipments that enter Canada in the service of a highway carrier, indicate the US CBP port at which or nearest to which the highway carrier crosses the border of the United States into Canada.

The U.S. port of exit codes listed in Appendix H, List 6, of [Memorandum D17-1-10, *Coding of Customs Accounting Documents*](#), may be used in lieu of the city/town and state name.

In-transit — Indicate country of final destination.

Manifest from — Indicate the CBSA office where the goods are reported.

To — Indicate the CBSA office where the goods are to be released/destined. CBSA offices are listed in the Directory of CBSA Offices available on the CBSA website. Where the destination has more than one sufferance warehouse for the applicable mode of transport (for example, Toronto), the name of the receiving CBSA office must be followed by the name, abbreviation or code of the intended warehouse of clearance (for example, Toronto-498).

Consignee Name and Address — For imports: Indicate the name and address of the person (company) in Canada to whom the goods are being shipped. For In-transit and FROB shipments: Indicate the name and address of the person (company) that is the ultimate consignee.

Shipper's Name and Address — Indicate the name and address of the person or firm shipping the goods.

Acquittal No. — To be completed by importer/broker or the CBSA.

Carrier Code/Cargo Control No. — On privately printed cargo control documents, the carrier must assign the cargo control number, in accordance with the instructions outlined in the [Appendix C](#) of this memorandum.

Carrier Code/Previous Cargo Control No. — This field is to be completed on secondary cargo control documents, such as re-manifests, abstracts, etc. Indicate the carrier code and cargo control number of the original cargo control document.

No. of Packages — Indicate the quantity of goods being reported.

The following are different methods of reporting a shipment:

No. of Pkgs. / Description and Marks

1 car load containing 75 cases of motor oil on three pallets
 3 pallets containing 75 cases of motor oil
 75 cases of motor oil on three pallets

If a number of goods are being reported, the number of packages must be totalled.

Description and Marks — Give an accurate, concise description of the goods in common trade terms and note any marks imprinted on the package or goods. If the goods are loaded in a container, the container number must be indicated in this field.

When goods are carried under shipper's load and count contracts, mark "shipper's load and count" in this field.

Rail carriers must indicate the waybill numbers in this field, if a separate field for this information does not exist on their cargo control documents.

Estimated date and time of arrival information must be included on the CCD in either the "Description and Marks" field or the "Location of Goods" field. Any and all applicable container numbers must be included on the CCD in either the "Container Number" field (if one exists on the CCD) or in the "Description and Marks" field. Clients transmitting electronic EDI reports will be required to indicate this information in the fields assigned to these data elements, "Estimated date and time of arrival" and the "Container Number" fields.

Weight — Indicate the weight of the shipment in metric or imperial measure. The unit of measure must be noted and the weight must be totalled.

Foreign Point of Lading — (To be completed by freight forwarders and marine carriers only) Indicate the city/town and country where the goods were loaded on board a vessel, aircraft, vehicle or rail conveyance.

Location of Goods — Indicate the name and address of the sufferance warehouse where goods are stored pending clearance. The name of the agent handling the load must also be shown in this field. In the case of commercial shipments, where the carrier, freight forwarder or agent are not one and the same as the sufferance warehouse, the warehouse sub-location code that has been assigned to the sufferance warehouse by the CBSA must be included. A listing of [sufferance warehouse sub-location codes](#) may be obtained by accessing the CBSA website, or by communicating with the CBSA Electronic Commerce Unit at the following:

1-888-957-7224 calls within Canada and the United States
 1-613-946-0762 for overseas callers between 8 a.m. and 5 p.m. (E.S.T.)
 1-613-946-0763 for overseas callers between 5 p.m. and 8 a.m. (E.S.T.).

Name of Carrier — Indicate the name of the carrier transporting the goods.

Vehicle Identification — Highway carriers must indicate the vehicle identification number (licence number, province or state, year and trailer number). Other modes of transportation must indicate aircraft registration numbers, rail car initials and numbers or vessel details in this field.

Any field requirements specific to only one mode of transportation may be excluded by carriers of other modes of transportation.

All carriers are obliged to include information on the cargo control document that will allow for the efficient tracing of CBSA documentation within their operations.

Appendix E

Information contained on Form A30, *Diversion Notice*

Carrier code:

Cargo control No.:

To (Border service office):

The goods covered by the above cargo control number originally destined to the CBSA office of:
have been diverted to the CBSA office of:
for customs clearance.

No. of packages:

Consignee:

Weight:

Connecting carrier:

Agent's signature:

Appendix F

Cargo Data Requirements when presenting a paper version of ACI transmittal

Item	Name	Highway	Marine	Rail	Air	Freight Forwarder
1	Conveyance Reference Number	Yes	Yes	Yes	Yes	Yes
2	First Port of Arrival from foreign	Yes	Yes	Yes	Yes	No
3	Cargo Control Number (CCN)	Yes	Yes	Yes	Yes	Yes
4	Container Number	No	Yes	No	No	Yes
5	Carrier Code belonging to the Conveyance Operating Carrier (air only)	No	No	No	Yes	No
6	Carrier Contact Phone Number (Recommended to submit a number that can be contactable 24/7) (Driver may provide contact information when requested by BSO)	Yes	Yes	Yes	Yes	Yes
7	Foreign Port or Place Of Loading for marine and Foreign Airport of Loading for air	No	Yes	No	Yes	No
8	Itinerary Routing- air and marine only	No	Yes	No	Yes	No
9	Consignee: <ul style="list-style-type: none"> · Consignee Name · Consignee Address · Consignee City · Consignee Country Code · Consignee Province/State* · Consignee Postal/Zip Code* <i>*required if Canada/US</i>	Yes	Yes	Yes	Yes	Yes
10	Shipper: <ul style="list-style-type: none"> · Shipper Name · Shipper Address · Shipper City · Shipper Province/State* · Shipper Postal/Zip Code* <i>*required if Canada/US</i>	Yes	Yes	Yes	Yes	Yes
11	Delivery: (Must be provided if different from consignee address.) <ul style="list-style-type: none"> · Delivery Name 	Yes	Yes	Yes	Yes	Yes

	<ul style="list-style-type: none"> · Delivery Address · Delivery City · Delivery Country Code · Delivery Province/State* · Delivery Postal/Zip Code* <p>*required if Canada/US</p>					
12	<p>Notify Party: (Must provide if available. This would be the name and address of all parties other than the consignee and shipper on file requiring notification upon arrival of the goods in Canada.)</p> <ul style="list-style-type: none"> · Notify Party Name · Notify Party Address · Notify Party City · Notify Party Country Code · Notify Party Province/State* · Notify Party Postal/Zip Code* <p>*required if Canada/US</p>	Yes	Yes	Yes	Yes	Yes
13	Cargo Description	Yes	Yes	Yes	Yes	Yes
14	Cargo Weight	Yes	Yes	Yes	Yes	Yes
15	Cargo Quantity	Yes	Yes	Yes	Yes	Yes
16	<p>Dangerous Goods Code</p> <p>(Must be transmitted if dangerous goods code applies to the commodity code being reported)</p>	Yes	Yes	Yes	Yes	Yes
17	Movement Type- Identify if it is an import, in transit or FROB	Yes	Yes	Yes	Yes	No
18	Trusted Trader indicator	Optional	n/a	Optional	Optional	No

References	
Issuing Office	Transporter and Cargo Control Programs Unit Program and Policy Management Division Commercial Program Directorate Programs Branch
Headquarters File	
Legislative References	<i>Canadian Transportation Accident Investigation and Safety Board Act</i> <i>Customs Act</i> <i>Customs Tariff</i> <i>Excise Act, 2001</i> <i>Excise Tax Act</i> <i>Explosives Act</i> <i>Importation of Intoxicating Liquors Act</i> <i>Special Import Measures Act</i>
Other References	D1-7-1 , D3-1-3 , D23-2-1 , D3-1-8 , D3-2-1 , D3-3-1 , D3-4-2 , D3-5-1 , D3-6-6 , D4-1-4 , D4-3-5 , D8-2-16 , D17-1-2 , D17-3-1 , D17-4-0 , D18-3-1 , D22-1-1
Superseded Memorandum D	D3-1-1 dated April 28, 2017