



Memorandum D5-1-5

Ottawa, April 24, 2019

Damaged Mail

In Brief

This memorandum has been updated as the result of a technical review. Revisions to the text do not affect or change any of the existing guidelines or procedures contained in this Memorandum.

This memorandum outlines and explains the procedures for the handling of damaged mail and defines the areas of responsibilities for repackaging.

Legislation

[Customs Act](#)

[Canada Post Corporation Act](#)

[Financial Administration Act](#)

Guidelines and General Information

1. The Canada Border Services Agency's (CBSA) liability in respect of damaged mail is outlined in subsection 40 (1.1) of the [Canada Post Corporation Act](#): "Her Majesty and the Minister of Public Safety and Emergency Preparedness may be liable for any claim arising from the loss, delay or mishandling of anything posted while it is under the custody or control of a customs officer".
2. In some instances, international mail items are received in Canada with wrapping that is in damaged condition. The Canada Post Corporation (CPC) is responsible for repairing the packaging of any mail item damaged while in the course of post or while in CBSA's control at an International Mail Facility.
3. When a mail item with a damaged wrapper is found at an International Mail Facility, the border services officer will present the damaged mail item to the CPC for the rewrapping,
4. When a border services officer opens a mail item for examination, proper handling and care must be taken to ensure there is no damage to the contents. When a border services officer inadvertently damages the contents, he must make a full report on the circumstances and extent of the damage to the CBSA superintendent. The border services officer may close the mail item with tape to avoid losing the contents but it is the CPC's responsibility to rewrap it before it is delivered to the importer. The CBSA will advise the importer, by letter that damage to the mail item occurred upon examination. The CBSA must advise the importer that a claim for the damages may be filed with the Agency. Damage claims are to be processed in accordance with the claim regulations outlined in the [Directive on Payments](#), pursuant to the [Financial Administration Act](#).
5. When mail items are opened for examination by a border services officer and the contents are discovered to be damaged or broken, the border services officer must indicate that the mail item was received in damaged condition.

The CBSA will advise the importer, by letter, that the mail item was received in damaged condition. If the contents are subject to duties and/or taxes, a Form E14, *Customs Postal Import Form*, is to be used to indicate the amount owing. The rating is to reflect the actual value of the goods in the damaged condition and is to be established in accordance with sections 73 to 75 of the [Customs Act](#).

Additional Information

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	Postal and Courier Programs Unit, Commercial Programs, Programs Branch
Headquarters File	
Legislative References	Customs Act Canada Post Corporation Act Financial Administration Act
Other References	
Superseded Memorandum D	Interim Memorandum D5-1-5 Damaged Mail, September 29, 1995.