



Memorandum D20-1-1

Ottawa, February 10, 2020

Exporter Reporting

In Brief

This Memorandum has been updated:

- (a) to reflect the new Canadian Export Reporting System (CERS) that will be implemented to replace the Canadian Automated Export Declaration (CAED) program to be decommissioned on June 30, 2020
- (b) to reflect the new export authorities under the Customs Act that came into force on July 10, 2019 (refer to paragraphs 9 and 55 hereinafter)
- (c) to introduce and share the prescription document that will make electronic exporter reporting mandatory as of June 30, 2020 (refer to Appendix A)
- (d) to make minor editorial revisions, including the renumbering of paragraphs, to provide information related to trains (railcars and locomotives), and to provide modified contact information at the Canada Border Services Agency (CBSA) in Appendix C

This memorandum outlines and explains the obligations, guidelines, and procedures for reporting goods that are exported from Canada.

Guidelines and General Information

Definitions

1. The following definitions, some already found in the [Customs Act](#) or the [Reporting of Exported Goods Regulations](#), apply in this memorandum:

Act

Means the Customs Act.

AMPS

The acronym for the Administrative Monetary Penalty System, which is a system used by the Canada Border Services Agency (CBSA) to issue monetary penalties to commercial clients for contravening the CBSA's trade and border legislation.

Bulk goods

Means goods that are loose or in mass, such that they are confined only by the permanent structures of a large container or a transport unit, without intermediate containment or intermediate packaging.

BN

Refers to the Canadian business number assigned by the Canada Revenue Agency.

CAED

The acronym for the Canadian Automated Export Declaration program.

Carrier

In respect of goods that are exported, means the person, other than the exporter of the goods, who transports them from Canada.

CBSA

The abbreviation of the Canada Border Services Agency.

CERS

The acronym of the Canadian Export Reporting System.

Commercial goods

Means goods that are exported for sale or for any industrial, occupational, commercial, institutional or other similar use. For the purposes of this memorandum, commercial goods include company transfers.

Company transfers

Refers to goods that cross borders as a result of transactions between parent corporations and their direct investment enterprises or transactions between related companies. Example: stocks sent to related branches.

Conveyance

Means any vehicle, aircraft or water borne craft or any other contrivance that is used to move persons or goods. However, for the purposes of this memorandum, conveyance excludes:

- (a) conveyances that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff
- (b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff
and
- (c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods

Customs service provider

In respect of goods that are exported, means a person who provides to the exporter, customs services relating to the exportation of the goods, other than the sole service of transporting the goods from Canada, and includes an agent or other representative of the exporter, a customs broker and a freight forwarder.

ECCRD

The abbreviation for the Electronic Commerce Client Requirements document established by the Agency, as amended from time to time.

Emigrant

Means one who leaves the country permanently to settle in another country.

Export declaration

Means the form and the information on the form to be provided by the exporter or the customs service provider for the purpose of reporting exported goods in writing as prescribed by the Minister pursuant to subsection 95(4) of the Act.

Export reporting office

Means a customs office designated under section 5 of the Act for the purpose of reporting goods that are exported.

Exporter

In respect of goods that are exported, means the holder of a business number for the purposes of the Act who exports commercial goods or causes them to be exported. For the purposes of this memorandum, the exporter may be a non-resident, in which case he resides outside Canada, but exports goods from Canada.

Goods

For greater certainty, includes conveyances, animals and documents in any form. For the purposes of this memorandum, includes company transfers, but excludes:

- (a) conveyances that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff
- (b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item no. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the Customs Tariff
and
- (c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods

Homogeneous goods

Means goods that:

- (a) closely resemble each other in respect of their component materials and characteristics
and

(b) are intended to be used for the same purpose

Mail

Means mailable matter from the time it is posted to the time it is delivered to the addressee.

Monetary instruments

Means the following instruments in bearer form or in such other form as title to them passes on delivery, namely:

(a) securities, including stocks, bonds, debentures and treasury bills
and

(b) negotiable instruments, including bank drafts, cheques, promissory notes, travellers' cheques and money orders, other than warehouse receipts or bills of lading

Note: For greater certainty, this definition does not apply to securities or negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed.

MOU

Means memorandum of understanding.

NDR

The abbreviation of No Declaration Required.

Non-restricted goods

Means goods that do not require a permit under any Act of Parliament.

Officer

A border services officer.

Permit

Includes, but is not limited to, a licence or a certificate in electronic or paper format.

Personal gifts and donations of non-restricted goods

Exclude commercial goods and goods leaving Canada under any form of aid program.

Place of exit

Means the location in Canada from which export shipments leave the country.

Regular goods

Refers to goods that are not "restricted goods", "special goods" or goods mentioned in the "Exceptions to Reporting by the Exporter" section.

Restricted goods

Sometimes referred to as “controlled goods”, means goods that are prohibited, controlled, or regulated under the Act or any other Act of Parliament. For the purposes of this memorandum, this includes goods exported under all General Export Permits (GEP) pursuant to the Export and Import Permits Act.

Special goods

For the purpose of this memorandum, refers to: non-restricted goods that will return to Canada after being exported; non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada; permanently exported conveyances; currency and monetary instruments in circulation; goods in-transit; and fishing catch. This definition does not include restricted goods.

Time-sensitive goods

Means goods that:

- (a) would lose their value or principal utility if not immediately exported for use within a limited time after the exportation (example: fruit, vegetables, frozen or fresh meats, flowers)
or
- (b) are part of a manufacturing and stock control system in which goods are produced and delivered, as they are required (example: just in time goods)

United States

Means the United States of America, including Puerto Rico and the U.S. Virgin Islands.

Why must exports be reported?

2. Goods being exported from Canada are required by law under Part V, [sections 95 to 97.2](#), of the Act to be reported to the Government of Canada.
3. Export declarations are used to ensure compliance with Canadian export control legislation and to provide the Government of Canada with export data.

Who must report goods for export?

Exporters

4. The exporter, including a non-resident exporter, is the entity who exports the goods from Canada. The exporter is not to be construed as the person involved in the transportation arrangements (example: carriers or customs service providers).
5. The exporter may delegate the act of completing and/or submitting export declarations or documents to a third party such as a customs service provider, but, ultimately, it is the exporter who remains liable for ensuring that true and accurate information is provided within the prescribed time frames (refer to the “Time frames” section).

Customs service providers

6. Where customs service providers are acting on behalf of an exporter, they will submit the export documentation according to the requirements specified for exporters.

Carriers

7. Carriers should refer to [Memorandum D3-1-8, Cargo – Export Movements](#), for information on cargo and conveyance reporting.

What goods must be reported?

8. The following factors indicate whether goods must be reported:

- (a) If the goods fall under the definition of “restricted goods”, refer to the “Restricted goods” section
- (b) If the goods do not fall under the above paragraph (a) but fall under the definition of “special goods”, refer to the “Special goods” section
- (c) If the goods do not fall under the above paragraphs (a) or (b), but fall under an exception found in the “Exceptions to Reporting by the Exporter” section, the goods do not need to be reported by the exporter
- (d) Unless they fall under one of the above paragraphs (a), (b), or (c), goods about to be exported from Canada are considered “regular goods” and must be reported to the CBSA by submitting an export declaration within the prescribed time frames (refer to the “Time frames” section) using the applicable reporting method (refer to the “Reporting methods” section)

9. Notwithstanding the above, or any other provision of this memorandum, an officer has discretionary power, in accordance with subsection 95(1.2) of the Act, to require a report of any goods that are to be exported from Canada, including goods that are exempt (refer to Appendix B) from the reporting requirement (refer to Appendix E).

Regular goods

10. All goods not mentioned in the “Restricted goods” (paragraphs 11 and 12), “Special Goods” (paragraph 13) or “Exceptions to Reporting by the Exporter” (paragraph 23) sections are considered “Regular Goods” and must be reported to the CBSA by submitting an export declaration to an export reporting office within the prescribed time frames (refer to the “Time frames” section) using an applicable reporting method (refer to the “Reporting methods” section).

Restricted goods

11. When exporting restricted goods to the United States (this does not include restricted goods transiting through the United States for export to another country):

- (a) an export declaration is not required

(b) however, exporters must provide the required export permit within the time frames by mode of transportation (refer to the “Time frames” section), at the place specified in the permit authorizing the exportation, or if no place is specified in that permit, at the export reporting office located closest to the place of exit of the goods from Canada. (Exception: Permits for softwood lumber destined to the United States are not required to be presented to the CBSA. For details on permits for softwood lumber, please contact the [Softwood Lumber Division of Global Affairs Canada](#)).

12. Restricted goods exported to countries **other** than the United States:

(a) An export declaration is required using an applicable reporting method (refer to the “Reporting methods” section)
and

(b) Exporters must provide the printout of the declaration and the required export permit within the time frames by mode of transportation (refer to the “Time frames” section), at the place specified in the permit authorizing the exportation, or if no place is specified in that permit, at the export reporting office located closest to the place of exit of the goods from Canada. The export permit number must be quoted on the export declaration in the proper field.

Special goods

13. There are 6 categories of “Special Goods” as described in paragraphs 14 to 22, to which special reporting requirements apply. These requirements do not apply to any goods that are also “Restricted goods” in which case the procedures found in the “Restricted goods” section apply.

Non-restricted goods that will return to Canada after being exported

14. Non-restricted goods exported that will return to Canada are:

(a) Goods, excluding goods exported for further processing, that will return to Canada within 12 months
or

(b) Goods exported for repair or warranty repair that will return to Canada (no time limit)

15. To help substantiate that the goods are Canadian goods upon their return to Canada, the exporter should use form [E15, Certificate of Destruction/Exportation](#), form Y38, Identification of Articles for Temporary Exportation or an A.T.A. Carnet when the goods are exported; **no export declaration is required**. Respective documentation procedures are outlined in Memoranda [D20-1-4 Proof of Export, Canadian Ownership, and Destruction of Commercial Goods](#), [D2-6-5 Documentation of Goods for Temporary Exportation](#) and [D8-1-7 Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#).

For information regarding conditions and restrictions for Temporary Exportation programs and for requirements when the goods are re-imported into Canada, refer to the Departmental Memoranda in the [D8 series](#).

Non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada

16. Non-restricted goods imported into Canada on an A.T.A. Carnet or for additions or repairs and documented at the time of importation on a form [E29B, Temporary Admission Permit](#), and which are being exported, must be presented to a CBSA export reporting office prior to export, in accordance with the applicable procedures outlined in Memoranda [D8-1-1 Amendments to Temporary Importation \(tariff item no. 9993.00.00\) Regulations](#), [D8-1-4 Administrative Procedures Related to form E29B, Temporary Admission Permit](#) and [D8-1-7 Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#).

17. If the goods have been subjected to additions or repairs while in Canada, the exporter must follow these reporting instructions:

- (a) Non-restricted goods previously imported for warranty repairs leaving Canada: If the non-restricted imported goods about to be exported underwent warranty repairs, **no export declaration is required**
- (b) Non-restricted previously imported for additions, repairs not covered by warranty or for further processing leaving Canada:
 - (i) If goods were subjected to additions, repairs, or further processing in Canada, which were not covered by warranty, and where the value of the additions, repairs or processing is more than CAN\$2,000, **an export declaration is required**. The value declared will be equal to the value of additions, repairs or added value.
 - (ii) If the goods have been subjected in Canada to additions, repairs not covered by warranty or further processing, and the value of additions, repairs or added value is less than CAN\$2,000, **no export declaration is required**

Permanently exported conveyances

18. Permanently exported conveyances include but are not limited to: vehicles, motorcycles, all-terrain vehicles, boats, airplanes, train engines and off-road equipment. All conveyances must be identified using the conveyance identification number (example: vehicle identification number, hull identification number of a boat or any other unique serial number). Depending on the final destination of the goods, exporters must follow the reporting instructions mentioned below:

- (a) When a conveyance is permanently exported to the United States: Documentation identifying the conveyance identification number must be presented to the CBSA upon request
- (b) When a conveyance is permanently exported to countries **other** than United States: **An export declaration** quoting the conveyance identification number in the proper field **must be presented to the CBSA** within the prescribed time frames (refer to the "Time frames" section) using the applicable reporting method (refer to the "Reporting methods" section)

Currency and monetary instruments in circulation

19. Currency and monetary instruments in circulation may have to be reported to the CBSA using one of the methods outlined in [Memorandum D19-14-1 Cross-border Currency and Monetary Instruments Reporting](#). Currency and monetary instruments valued at CAN\$10,000 or more have to be reported on form [E677, Cross-border Currency or Monetary Instruments Report – Individual](#), [E667, Cross-border Currency or Monetary Instruments Report – General](#) or [E668, Cross-border Currency or Monetary Instruments Report Made by Person in Charge of Conveyance](#). Other than the above, **no export declaration is required**.

20. Non circulated currency is classified as goods with its own classification code and must be declared. In accordance with United Nations guidelines (United Nations, International Merchandise Trade Statistics: Concepts and Definitions, 1998), currency to be declared includes non-monetary gold, unissued banknotes, and securities and coins not in circulation. These items are regarded as commodities rather than financial items. They are to be valued, based on the transaction value of the printed paper or stamped metal, rather than their face value, and credited to the printing or metal industries.

Goods in-transit

21. The following goods moving in-transit through the United States and destined for consumption in another country (that is to say, not the United States) are required to be reported to the CBSA in writing on an export declaration:

(a) Commercial goods valued at CAN\$2,000 or more: commercial goods destined for a single consignee, when the total value of all the goods in the shipment is CAN\$2,000 or more

(b) Restricted goods: goods that are controlled, regulated or prohibited by any Act of Parliament, regardless of their value. This includes goods under General Export Permits (GEPs)

Exception: Goods valued at **less than CAN\$2,000** and exported under the authority of General Export Permit no. 12: United States Origin Goods (GEP 12) do not have to be reported to the CBSA. This exception does not apply to goods being exported to Cuba, Iran, North Korea, or Syria* or to any destination on Canada's Area Control List. Such goods require individual export permits.***Note:** For an updated list of countries not authorized for GEP 12, please consult the [Export and Brokering Controls Handbook](#), GEP 12, [Export Control List](#) item 5400.

Fishing catch

22. In accordance with section 17 of the [Reporting of Exported Goods Regulations](#), if a commercial fishing vessel controlled by a Canadian entity catches fish or shellfish in Canadian territorial waters, and the catch is delivered to either a foreign port or to a commercial fishing vessel controlled by a foreign entity bound for a destination outside Canada, the exporter must report the export of the catch **by submitting an export declaration**, using one of the applicable reporting methods (refer to the “Reporting methods” section), immediately after the vessel returns to Canada. If the above conditions are not met, no declaration is required.

Exceptions to reporting by the exporter

23. The following goods do not need to be reported on an export declaration if they are not "Restricted goods" or do not fall under one of the "Special goods" categories outlined above:

- (a) Non-restricted goods exported to the United States. For trains (railcars and locomotives) refer to paragraphs 72 and 73
- (b) Non-restricted commercial goods valued at less than CAN\$2,000
- (c) Non-restricted personal and household effects, other than those of an emigrant, that are not for resale or commercial use (refer to paragraph 69)
- (d) Non-restricted goods (excluding conveyances) exported by diplomatic embassy or mission personnel for their personal or official use
or
- (e) Personal gifts and donations of non-restricted goods, excluding conveyances

Reporting goods under general export permits

24. Exporters may, in certain cases, export restricted goods to eligible destinations under goods under general export permits (GEPs). They must, however, cite the appropriate GEP number in the export permit field on the export declaration. If an export declaration is not required, as in the case of exports to the United States, the GEP number should be noted on the manifest or other appropriate documentation. For details on how to use and report a GEP, please contact [Global Affairs Canada](#).

Exception: Goods valued at **less than CAN\$2,000** and exported under the authority of GEP 12 do not have to be reported to the CBSA. This exception applies even if the goods are not transiting through the United States but are exported from Canada directly to a foreign nation. This exception does not apply to goods being exported to Cuba, Iran, North Korea, or Syria* or to any destination on Canada's Area Control List. Such goods require individual export permits. **Note:** For an updated list of countries not authorized for GEP 12, please consult the [Export and Brokering Controls Handbook](#), GEP 12, [Export Control List](#) item 5400.

Time frames

25. The time frames under which an exporter must submit export declarations, permits or other documentation to the CBSA is determined by the mode of transportation by which the goods leave Canada or by the type of goods being exported.

26. In accordance with section 3 of the [Reporting of Exported Goods Regulations](#), the minimum time frames for reporting exports by the exporter to the CBSA are:

- (a) For goods:
 - (i) exported by mail, not less than 2 hours before the goods are delivered to the post office in Canada that accepts mail for export

(ii) exported by marine vessel, not less than 48 hours before the goods are loaded onto the vessel

(iii) exported by aircraft, not less than 2 hours before the goods are loaded on board the aircraft

(iv) exported by rail, not less than 2 hours before the railcar on which the goods have been loaded is assembled to form part of a train to be exported. Railcars are loaded at different places and then moved to a rail yard where the cars are assembled into a train to begin its journey from Canada

or

(v) exported by any other mode of transportation, immediately before the exportation of the goods. In the case of goods being exported by highway or any other mode not previously mentioned, they must be reported immediately before being exported, which means before the conveyance that is transporting the goods crosses the border or leaves Canada.

(b) For live animals and bulk, homogeneous, or time sensitive goods: Regardless of the mode of transportation, they are to be reported immediately before they are exported, unless they are restricted goods, in which case they must be reported under the time frames according to the mode of transportation, as outlined in (a) above

(c) For fishing catch pursuant to paragraph 22 of this memorandum: The exporter will submit an export declaration immediately after the vessel returns to Canada.

Reporting methods

27. To submit an export declaration, the following reporting methods are available to exporters and customs service providers:

- Canadian Export Reporting System (CERS)
- Canadian Automated Export Declaration (CAED)
- G7 Electronic Data Interchange (EDI) Export Reporting (G7 EDI)
- Form B13A, Export Declaration
- and
- Summary Reporting Program (SRP)

28. On June 30, 2020, CAED will be decommissioned and will no longer be available as a reporting method. Also after this date, Form B13A, Export Declaration will no longer be accepted by the CBSA and it will be mandatory for exporters to report their exports electronically (refer to the prescription document in Appendix A). Following June 30, 2020, summary reports will be accepted only via the CERS portal.

29. The exporter is responsible for ensuring that any licence, permit or other document relating to the goods being exported that is required under any act or regulations that prohibit, control or regulate the exportation of goods is submitted to the CBSA at the prescribed time and place and in the prescribed manner.

30. Before using a reporting method, the exporter (including a sole proprietor, partnership, corporation, trust or other organization) must have a business number (BN) with an active import/export account (RM account identifier) **designated for export**, and all related information up-to-date. To register for a BN and activate an RM account **designated for exports**, please visit the Canada Revenue Agency (CRA) website or call the CRA at **1-800-959-5525** for service in English, or at 1-800-959-7775 for service in French. Additional information on the BN may be obtained from [Memorandum D17-1-5, Registration, Accounting and Payment for Commercial Goods](#).

31. The reporting methods mentioned in paragraph 27 are more amply described below. Not all methods are applicable in all situations.

Canadian export reporting system

32. The Canadian export reporting system (CERS) is the primary method of reporting exports to the CBSA. Exporters and customs service providers will be able to submit their export declarations and summary reports electronically using the CERS portal (refer to paragraph 28).

33. For more information about CERS onboarding and implementation, please refer to the [CERS website](#). Questions can be sent to the CERS inbox: cbsa.cers_inquiries-renseignements_scde.asfc@cbsa-asfc.gc.ca.

34. To register for CERS, exporters must complete the form BSF831, Canadian Export Reporting System Application Form.

35. When using the CERS reporting method, the exporter is responsible for submitting all applicable data to the CBSA in accordance with the technical requirements, specifications and procedures outlined in chapter 25 of the [Electronic Commerce Client Requirements document](#) (ECCRD).

Canadian automated export declaration

36. The Canadian Automated Export Declaration (CAED) makes it possible for authorized clients to report exports electronically, via the internet, directly from their place of business.

37. An application form for CAED can be found on the [CAED website](#). For further information, the telephone number for the CAED helpline is **1-800-257-2434**.

Note: CAED will be decommissioned on June 30, 2020 (refer to paragraph 28).

G7 electronic data interchange export reporting

38. Exports may also be reported electronically by G7 electronic data interchange (EDI) export reporting (G7 EDI). When using the G7 EDI reporting method, the exporter is responsible for submitting all applicable data to the CBSA in accordance with the technical requirements, specifications and procedures outlined in chapter 19 of the [ECCRD](#).

39. To register for G7 EDI Export Reporting, exporters must complete form [BSF158, Application for G7 Electronic Data Interchange \(EDI\) Export Reporting](#). Information on becoming a G7 EDI participant is available on the [Electronic Data Interchange / Portal Clients](#) web page.

Form B13A, Export Declaration

40. Form B13A, Export Declaration is available on the [CBSA website](#).

41. The exporter must have Form B13A, Export Declaration stamped by a CBSA employee. The stamp provides proof that the exports were reported to the CBSA and that they were reported within the time frames stated in the [Reporting of Exported Goods Regulations](#).

Note: The CBSA will no longer accept Form B13A, Export Declaration (refer to paragraph 28) after June 30, 2020. After this date, exporters and customs service providers must report exports electronically.

Summary reporting program

42. The Summary reporting program (SRP) enables approved exporters of bulk or homogeneous goods (if such goods meet the eligibility criteria) to submit a monthly summary of their exports after the goods have been exported.

43. For more information on the application and reporting processes of the SRP, please refer to Appendix C.

Note: As of June 30, 2020, SRP participants will be required to submit their summary reports through the CERS portal (refer to paragraph 28). For more information on summary reporting through the CERS portal, please refer to chapter 25 of the [ECCRD](#).

Oral reporting

44. Goods that are being exported because of medical emergency, fire, flood or other disaster that threatens life, property or the environment, may be reported orally at the export reporting office located closest to the place of exit of the goods. This reporting method cannot be used in circumstances not specifically identified.

Proof of report

45. The proof of report is a number indicating that the goods have been reported to the CBSA. The proof of report format will be in accordance with the reporting method used (refer to Appendix D). Carriers or customs service providers who are Memorandum of Understanding (MOU) participants (that is to say, formally entered into a MOU with the CBSA and agree to export only goods that have been or will be reported by the exporter in accordance with the [Reporting of Exported Goods Regulations](#)) must obtain the export declaration proof of report number from the exporter before the goods leave Canada. Only the exporter's proof of report number is required; the exporter is not obliged to provide the MOU participant with a copy of the export declaration.

Amending export declarations

46. Sometimes, exporters need to modify information on an export declaration by submitting an amended declaration. Amendments should be submitted to the CBSA as soon as it is apparent that the declaration must be amended.

47. The Canadian Export Reporting System (CERS) offers an “Amend” feature. The exporter or customs service provider will be required to “Amend” the export declaration when any of the data elements on the original, or on an previously amended export declaration, have changed. Amendments can be made up to 90 days after the original submission. An amendment to a CERS declaration should be submitted as soon as it is apparent that a declaration must be amended. For information on amendments to summary reports, refer to Appendix C.

48. The Canadian Automated Export Declaration (CAED) system offers an amendment feature. Any of the changes to a CAED declaration are to be made electronically through CAED. For instructions on using these CAED features, the exporter should visit the [CAED website](#).

49. G7 EDI offers an electronic amendment feature. For more information, refer to the [G7 Electronic Data Interchange Export Reporting website](#).

Cancelling export declarations

50. When goods reported on an export declaration to the CBSA are not exported from Canada, the exporter or the exporter's customs service provider should inform the CBSA. Cancellations of export declarations should be submitted as soon as possible. The manner in which cancellations are made will depend on the method used to report the exports as detailed below.

51. A Canadian Export Reporting System (CERS) export declaration submission can be cancelled electronically through CERS using the void feature. The cancellation must be performed within 90 days of the date of submission. After 90 days, a CERS export declaration submission would need to be cancelled using the Voluntary Disclosure process. For more information on this process, please refer to [Memorandum D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

52. Cancellations to a CAED declaration are to be made electronically through CAED using the void feature. For instructions on using that CAED feature, the exporter should visit the [CAED website](#).

53. Cancellations to a G7 EDI Export Reporting declaration are to be made through the electronic cancellation feature. For more instructions, exporters should refer to the [G7 Electronic Data Interchange Export Reporting website](#).

54. To cancel a B13A, Export Declaration, a copy of the cancelled transportation document, or, if the goods left Canada and have been returned, a copy of the return transportation document, plus a copy of the original B13A should be taken to the export reporting office where the B13A was originally presented.

Warning: Exporters who fail to report amendments or the cancellation of exportations may be subject to penalties.

Examination of exports by the CBSA

55. According to subparagraph 99(1)(c) of the Act, an officer may, at any time up to the time of exportation, examine any goods that are to be exported or that have been reported under section 95 of the Act and open or cause to be opened any package or container of those goods and take samples of those goods in reasonable amounts.

56. According to subparagraph 99(1)(c.1) of the Act, at any time up to the time of exportation, the officer can examine any mail that is to be exported and, subject to this section, open or cause to be opened any such mail that the officer suspects on reasonable grounds contains any goods the exportation of which is prohibited, controlled or regulated under any Act of Parliament, and take samples of anything contained in such mail in reasonable amounts.

57. According to subparagraph 95(3)(b) of the Act, exporters are responsible for the presentation of their goods for examination to the CBSA. The CBSA does not charge any costs related to the examination of goods. However, exporters may be subject to costs that are generally charged by third parties such as warehouse operators, building facilities owner, etc.

Detention of exports by the CBSA

58. According to section 101 of the Act, goods that are about to be exported may be detained until an officer is satisfied that the goods have been dealt with in accordance with the Act, and any other Act of Parliament that prohibits, controls, or regulates the exportation of goods, and any regulations made thereunder. All costs related to detentions are the responsibility of the exporter.

Note: Properly filling out an export declaration with as much detail as possible may help avoid unnecessary detentions (example: avoid overly broad or vague descriptions of goods and ensure that all data fields are completed properly).

Penalties and enforcement

59. Enforcement actions may be in the form of seizures or ascertained forfeitures, either in addition to, or instead of, a penalty under the Administrative Monetary Penalty System.

Administrative monetary penalty system

60. When an exporter infraction is detected, a penalty may be applied against the exporter.

61. For further information on the Administrative monetary penalty system (AMPS), refer to [Memorandum D22-1-1 Administrative Monetary Penalty System](#) and to the [AMPS web page](#).

Seizures and ascertained forfeitures of exports by the CBSA

62. A seizure is a legal action, which may result in certain goods becoming the property of the Government of Canada. A seizure may occur when there are reasonable grounds to conclude that there is a contravention of relevant legislation or regulations and that the goods can be seized pursuant to section 110 of the Act.

63. Ascertained forfeiture is the legal process used when seizure would be impractical or, impossible, as in the case of goods that have already been exported. Ascertained forfeiture is used under the same conditions as a seizure; an ascertained forfeiture may result in the assessment of a monetary penalty, in an amount equal to, or lesser than the value of the goods pursuant to section 124 of the Act.

Recourse

64. Exporters may appeal any CBSA enforcement action under section 129 of the Act. They must do so within 90 days of the enforcement action. In some cases, an extension of time is available (refer to the [Appeals/Review web page](#)).

Voluntary disclosure

65. The voluntary disclosure process encourages clients to come forward and correct deficiencies to comply with their legal obligations. It is aimed at providing clients with an opportunity to correct past omissions, thus rendering themselves compliant.

66. For further information on the voluntary disclosure process, refer to [Memorandum D11-6-4 Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

Criminal prosecutions

67. It should be noted that there are provisions for imposing both criminal and civil sanctions under the Act. A criminal prosecution may be undertaken if there is evidence of an offence under the Act.

68. In most cases, the CBSA will perform all of the necessary duties related to the criminal investigation. However, depending on the circumstances of the case and the location of the offence, the CBSA may ask other law enforcement agencies for assistance or turn the entire matter over to another agency.

Export reporting instructions for emigrants

69. Emigrants completing their own export declarations for the export of personal or household effects are not required to register and obtain a business number (BN) to complete the declaration. As the electronic methods of reporting by CAED and G7 EDI Export Reporting require the input of a BN to complete the declaration, an emigrant would be required to report the goods by submitting a paper B13A at an export reporting office or through a customs service provider. With the elimination of paper-based reporting (Form B13A, Export Declaration), the emigrant will be required to engage the services of a customs service provider to report their goods electronically.

Export reporting for the Department of National Defence and the Canadian Armed Forces

70. All reporting requirements found in this memorandum apply to the Department of National Defence (DND) and the Canadian Armed Forces, except for the following goods which may be reported orally at the designated export office located closest to the place of exit of the goods, pursuant to paragraphs 15 (a) and (b) of the [Reporting of Exported Goods Regulations](#):

- (a) A Canadian military conveyance that does not contain any goods or cargo, if the conveyance is not a restricted good
and
- (b) Goods that are the property of and are for the exclusive use of DND and that are being exported by that Department to its defence bases abroad or in support of Canadian Forces deployment operations

71. As the above mentioned goods do not need to be reported with an electronic reporting method, DND is required to provide the carrier with the following No Declaration Required number (NDR number): NDR15 as indicated in Appendix B.

Export of trains (railcars and locomotives) to the United States

72. Trains (railcars of 8606 and locomotives of 86.01 and 86.02) exported to the United States solely for U.S. consumption (this excludes trains imported into the U.S. on a temporary basis) must be reported directly to Statistics Canada by the exporter. This exception exists because there is a provision in American law that eliminates the need to declare these goods as imports. Thus, there is no provision for the United States to collect information on railcars and locomotives under the MOU on the Exchange of Import Data between Canada and the United States and data on these exports are not available.

73. For more information on how to report these goods to Statistics Canada, please send an email to statcan.tradeliason-commerceliaison.statcan@canada.ca.

Additional information

74. For more information related to exporter reporting, call the Border Information Service (BIS) at 1-800-461-9999, if calling within Canada. From outside Canada, call 204-983-3500. Long distance charges will apply. Agents are available Monday to Friday (08:00 to 16:00 local time, except holidays). Teletypewriter is also available within Canada: 1-866-335-3237.

Appendix A: Requirements relating to the electronic export declaration, the manner of filing it and the information it contains

In accordance with the authority vested in me under the *Delegation of Powers, Duties and Functions of the Minister of Public Safety and Emergency Preparedness under the Customs Act*¹ pursuant to subsection 2(4) of the *Customs Act*² and subsections 12(1) and (2) of the *Canada Border Services Agency Act*³, I hereby authorize the following form and manner of filing the form as well as specify the information to be provided on the form for the purpose of reporting exported goods in writing under subsection 95(4) of the *Customs Act*.

The present authorization repeals the prescription of Form B13A, Export Declaration and information contained therein dated July 10, 1997.

Form and manner of filing the form

The electronic Export Declarations, including the Summary Report, (hereinafter the “electronic Export Declaration”), contained within the Canadian Export Reporting System (CERS Portal) and the G7 Electronic Data Interchange (G7 EDI) are the prescribed form for the purpose of reporting exported goods to the Canada Border Services Agency (CBSA) in accordance with subsection 95(1) of the *Customs Act*.

The electronic Export Declaration must be submitted electronically to the CBSA through the CERS Portal or the G7 EDI.

Registration and use of the CERS Portal and G7 EDI must comply with the technical requirements, specifications and procedures set out in the *Electronic Commerce Client Requirements Document*.

Information

The data elements that constitute an electronic Export Declaration on the CERS Portal and the G7 EDI are the prescribed information for the purposes of reporting exported goods in writing under subsection 95(4) of the *Customs Act*.

This prescription document will take effect on June 30, 2020.

Dated at Ottawa, Province of Ontario, the 8th day of November 2019.

Signed by Peter Hill, Vice-President

Canada Border Services Agency

¹ January 9, 2017

² R.S.C. 1985, c.1 (2nd Supp.)

³ S.C. 2005, c. 38

Appendix B: No declaration required list

NDR1:

Non-restricted goods exported for consumption in the United States excluding trains (railcars and locomotives).

NDR2:

Non-restricted commercial goods having a value of less than CAN\$2,000.

NDR3:

Non-restricted personal and household effects, other than those of an emigrant, that are not for resale or commercial use. (**Exception: permanently exported conveyances**)

NDR4:

Non-restricted goods exported from Canada on a temporary basis by using A.T.A. carnet numbers are required as part of the NDR.

NDR5:

Non-restricted goods that were temporarily imported and documented on a form [E29B, Temporary Admission Permit](#), and are subsequently exported; E29B numbers are required as part of the NDR.

NDR6:

Non-restricted cargo containers, reusable skids, drums, pallets, straps and similar goods used in the international commercial transportation of goods.

NDR7:

Non-restricted goods exported by a diplomatic embassy or mission personnel for their personal or official use. (**Exception: permanently exported conveyances**)

NDR8:

Personal gifts of non-restricted goods. (**Exception: permanently exported conveyances and commercial goods**)

NDR9:

NDR9 is no longer in use.

NDR10:

Non-restricted goods exported for repair or warranty repair regardless of value that will be returned to Canada.

NDR11:

Non-restricted goods imported for repair or addition, which are subsequently exported, where the value of the repair or addition is less than CAN\$2,000 or is covered by a warranty.

NDR12:

Non-restricted goods for use as ship's stores by a Canadian carrier.

NDR13:

Non-restricted goods manufactured or produced outside Canada and removed for export from a bonded warehouse or sufferance warehouse.

NDR14:

Non-restricted goods, other than goods exported for further processing, that will be returned to Canada within 12 months after the date of exportation.

NDR15:

Non-restricted goods being exported due to an emergency or goods exported on behalf of the Department of National Defence and reported orally according to section 15 of the [Reporting of Exported Goods Regulations](#).

NDR16:

Other (this includes non-restricted goods used for unique situations). For this category, the reason for the NDR must be pre-authorized by the CBSA.

Appendix C: Summary Reporting Program

Exporters interested in participating in the Summary Reporting Program (SRP) must submit an application to the CBSA and be approved to participate in the program.

Criteria to qualify for the Summary Reporting Program

An exporter may use summary reporting for exported goods if:

- (a) the goods are bulk or homogeneous (if such goods meet the eligibility criteria)
and
- (b) the exporter has received written confirmation from the CBSA that the goods may be reported in accordance with the SRP

Restricted goods

If the goods to be exported are restricted goods, the exporter must present to the CBSA, at the time of application, written confirmation from the government department controlling the goods that it approves the goods being reported using SRP.

The export permits must be made available to the CBSA upon request.

The exporter of restricted goods under the SRP must also ensure that their exporter's summary reporting ID number is written on the export permit to identify the exporter as an SRP participant.

Application process for the Summary Reporting Program

A request to participate in the SRP must be made in writing on the [BSF613 Summary Reporting Program Application Form](#). The completed application form, including the prescribed sample reporting format, should be forwarded to the CBSA headquarters (HQ) at:

Canada Border Services Agency
Commercial Registration Unit
191 Laurier Ave W 12th flr
Ottawa ON K1A 0L8

The completed application form may also be scanned and sent as an attachment to the following e-mail address: cbsa.export_program-programme_exportation.asfc@cbsa-asfc.gc.ca

When completing the SRP application, exporters should include the:

- goods that are typically shipped
- places of exit routinely used
- consignee countries routinely used
- Harmonized Commodity Description and Coding System at the 8 digit level (that is to say, HS-08 export codes)
and

- all other information requested on the [BSF613 Summary Reporting Program Application Form](#), as per the instructions in this form

If the CBSA determines that the exporter meets the program requirements and it approves the application, the latter is valid for 2 years. Exporters will need to re-apply at least 90 days before the effective expiry date in order to continue using summary reporting. Summary report ID numbers are unique for each participant and should not be shared with third parties as the SRP participant is liable for any non-compliance.

If an application is not accepted, the CBSA will inform the applicant in writing.

Amendments to the application for the Summary Reporting Program

Exporters who wish to add goods, places of exit, or countries of destination to a summary report, not authorized on their initial application, are required to complete an amended application ([BSF613 Summary Reporting Program Application Form](#)) and submit it to the CBSA for approval. SRP participants wishing to report additional goods, add places of exit or countries of destination that were not authorized on the original application must not report the goods via SRP until their amended application has been approved.

If goods that were authorized on the original application subsequently become restricted, it is the exporter's responsibility to submit an amended application to the CBSA immediately. Submitting a monthly report for goods that do not qualify for the SRP may result in an Administrative Monetary Penalty (AMP).

Submitting a summary report

SRP participants are required to submit a report covering the previous calendar month to Statistics Canada within 5 business days following the end of the month in which the goods are exported. A copy of the mandatory report format is available on the [CBSA website](#). To avoid potential penalties from the CBSA, exporters must submit their reports using the prescribed format and within the specified time frame.

If there is nothing to report for a particular month, a report must still be submitted within 5 business days after the end of the month indicating that no exports have taken place for that month (that is to say, exporters are required to submit a nil report).

Until the CERS onboarding begins, summary reports must be sent to Statistics Canada at:

Summary Reporting Program
International Trade Unit
Operations and Integration Division
Statistics Canada
Jean Talon Building 2-B12
170 Tunney's Pasture Driveway
Ottawa ON K1A 0T6
Fax: 613-951-4657 or 1-877-599-2832

For information about submitting summary reports electronically contact Statistics Canada by telephone at 613-951-4690 or 1-877-262-0470.

Following June 30, 2020, summary reports will be accepted only via the CERS portal.

Failure to provide a report or meet the 5 business days reporting time frame may result in an administrative monetary penalty. When a penalty is issued in relation to a particular summary report not being filed, exporters are still required to submit that report.

Amendments to the summary report

Until CERS onboarding begins, the discovery of errors or omissions in a summary report may be identified by the exporter or by Statistics Canada after it is submitted. An amended summary report must be submitted to Statistics Canada within 30 days of the discovery by the exporter or notification by Statistics Canada.

After an SRP participant has onboarded onto CERS, when an amendment is required to a summary report, the specific summary report that requires an amendment must be selected. As a rule, the exporter or customs service provider will be required to submit an "Amend to update the Summary Report" when any of the data elements present in the most recent version of the report need to be changed. The Amend submission must be completed within 30 days of discovery of errors or omissions (or being notified by the CBSA) that one or more changes are required.

Termination of the Summary Reporting Program participation

Exporters wishing to end their participation in SRP must send written notice to the CBSA's Commercial Registration Unit informing of their intention, 30 days before the effective date of termination (the contact information is provided above).

The CBSA may remove exporters from the program should they no longer meet the program criteria. If the CBSA terminates an exporter's summary reporting privilege, the CBSA will inform the exporter in writing of its intention 30 days before the effective date of termination.

Information regarding the Summary Reporting Program

For questions related to the Summary Reporting Program, contact the CBSA's Importer and Exporter Compliance Unit: ie_compliance-ie_conformite@cbsa-asfc.gc.ca.

Appendix D: Proof of report

The formats of the proof of report numbers for each of the reporting methods are outlined hereinafter.

Canadian export reporting system

The proof of report number for a CERS export declaration submission is composed as follows:

- (i) Exporter's authorization ID (format: AA9999)
- (ii) Date of submission (format: YYYYMMDD)
and
- (iii) Sequential number determined by the CBSA (between 1 to 9999999999, that is, 1 to 11 digits in length inclusively)

Examples: March 20, 2020 is used as the hypothetical date of submission:

AB1234202003201, AB12342020032010, AB123420200320100, AB123420200320101

Note: CERS removes a gap that occurs in the Canadian Automated Export Declaration (CAED) that allows the proof of report number to be generated before an export declaration has been submitted. CERS will only generate a proof of report number after the export declaration has been successfully submitted.

The CBSA is aware that the exporting carrier occasionally obtains the proof of report before the export declaration has been submitted in order to provide the exporter a "unique carrier-assigned code". This practice has originated from some carriers hardcoding their system to require the proof of report before generating a Cargo Control Number (CCN).

The "unique carrier-assigned code" on an export declaration must enable a carrier or warehouse operator to locate and present the goods to the CBSA for examination at any time prior to the goods leaving Canada. It is an alphanumeric sequence that must be 21 characters or less and cannot have been previously used within the calendar year. It does not need to be the CCN.

Carriers unable to generate a "unique carrier-assigned code" without the proof of report number may instruct exporters to enter an identifier that can be used by carriers and warehouse operators to locate and present the goods to the CBSA for examination at any time prior to the goods leaving Canada. For example, a carrier may ask an exporter to use one of the following identifiers: trailer number, parcel number, container number, railcar number or equipment number.

The exporter would subsequently complete the "unique carrier-assigned code" by adding the date of export to this identifier. If multiple shipments are associated to the same identifier, the "unique carrier-assigned code" would also need to number the shipments related to the identifier to make the code unique. This guidance can be summarized with the following formula: unique carrier-assigned code = [identifier] + [date of export] + [shipment number].

Canadian automated export declaration

The proof of report number for a CAED declaration is 23 digits in length, example: 12X543SC123420121012345 and includes:

- (i) licence number, which is composed of 2 numeric, 1 alphabetic and 3 numeric digits, example: 12X543
- (ii) authorization ID, which is composed of 2 alphabetic and 4 numeric digits, example: SC1234 or 3 alphabetic and 3 numeric digits, example: ABC123
and
- (iii) form ID, which is composed of the year, month and five-digit sequential transaction number, example: 20121012345

Note: CAED will be retired on June 30, 2020.

G7 electronic data interchange export reporting

The proof of report number for G7 electronic data interchange (EDI) export reporting is 17 digits in length, example: RC123420121012345, and includes:

- (i) authorization ID, which is composed of 2 alphabetic and 4 numeric digits, example: RC1234
and
- (ii) form ID, which is composed of the year, month and 5-digit sequential transaction number, example: 20121012345

Note: The licence number issued to G7 EDI Export Reporting Program participants **does not** form part of the proof of report.

Form B13A, Export Declaration

For Form B13A, Export Declaration, the proof of report is the CBSA-issued stamp number, example: 2012/10/12 13:00 497 123456.

Note: Form B13A, Export Declaration will no longer be accepted by the CBSA after June 30, 2020.

Summary reporting program

For summary reporting, the proof of report number is the summary reporting ID number, example: SUM9999. This ID is unique to the exporter and does not change with each shipment.

For SRP monthly reports submitted through the CERS portal, the proof of report is composed as follows: SUMID (SUMNNNN) + submitters Auth ID (AANNNN) + YYYYMM for a total of 19 characters.

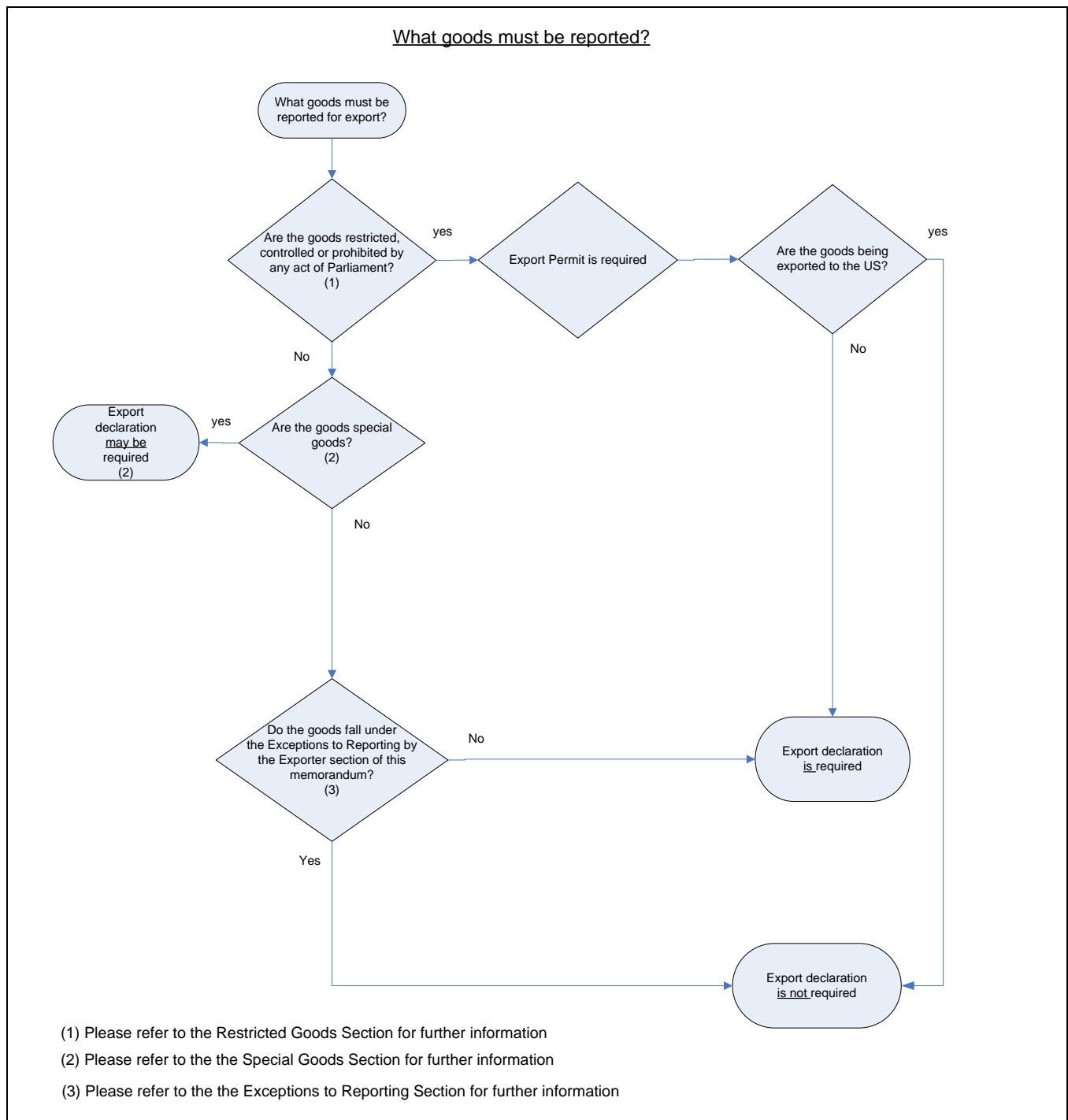
Note: If the SRP report submission is completed by an exporter, then the SRP report will be assigned the exporter company's exporter Auth ID.

If the SRP report submission is completed by a customs service provider on behalf of an exporter, then the SRP report will be assigned the customs service provider's Auth ID.

No declaration required

If exporters do not have to report their exports to the CBSA, carriers must note this by using the correct No Declaration Required Number (NDR number). For a comprehensive list of goods that do not require an export declaration please refer to Appendix B.

Appendix E: What goods must be reported?



References	
Issuing Office	Importer and Exporter Programs Unit Program and Policy Management Division Commercial Program Directorate Commercial and Trade Branch
Headquarters File	
Legislative References	<i>Customs Act</i> <i>Reporting of Exported Goods Regulations</i> <i>Export and Import Permits Act</i> <i>Customs Tariff</i>
Other References	D2 series , D3-1-8 , D7 series , D8 series , D17-1-5 , D19 series
Superseded Memorandum D	D20-1-1 dated May 10, 2018