



Memorandum D17-1-21

Ottawa, January 25, 2021

Maintenance of Records in Canada by Importers

In Brief

1. This memorandum has been revised to update the Canada Border Services Agency (CBSA) policy concerning the requirements regarding the maintenance of records, in and outside of Canada.
2. Reference to the document CAN/CGSB-72.34-2005, *Electronic Records as Documentary Evidence* has been modified as the document was withdrawn and included in the new updated version, CAN/CGSB-72.34-2017, *Electronic Records as Documentary Evidence*, published March 2017.
3. The template of the Agreement to Maintain Records Outside of Canada has also been updated in the appendix of this memorandum.

This memorandum provides information concerning the requirements regarding the maintenance of records by importers at their place of business in Canada, or at any other place designated by the Minister.

Legislation

Sections 40, 41, 43 and 109 of the [Customs Act](#)

[Imported Goods Records Regulations](#)

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Guidelines and General Information

Importer Records Maintained Within Canada

1. Record-keeping requirements for imported commercial goods apply to resident and non-resident importers, including exporters abroad who ship commercial goods to themselves in Canada.
2. Generally, an importer is required to maintain records at its place of business in Canada. However, an importer may submit an application to the Canada Border Services Agency (CBSA) requesting authorization to maintain records at a location in Canada other than its place of business. The letter must identify the business address where the records will be maintained and how the location relates to the importer (e.g., accountant's office, customs broker office). If the records are kept at more than one location in Canada, they have to be integral at no less than one of the locations or a portal must be in place to access the records electronically.

Non-resident Importers

3. Non-resident importers usually do not maintain a place of business in Canada but may forward records to a licensed customs broker who prepares accounting documents on their behalf, pays duties, takes delivery of the goods, and arranges delivery based on their instructions.
4. A customs broker, accountant, or other authorized agent may be designated by a non-resident importer to maintain its records in Canada. The CBSA will only authorize this designation when the importer submits a request in writing for review and approval indicating the business address where the records will be maintained as well as the agent's name and relationship to the importer. It should be noted that when the CBSA authorizes such requests for an agent to maintain records, the importer continues to be responsible for all of the legislative requirements of subsections 40(1) and 43(1) of the [Customs Act](#) (the Act) and related regulations.

Records Maintained Outside of Canada

5. Importers may also submit a request to the CBSA for an authorization to maintain records at their place of business or other location outside of Canada, or designate an agent to keep records on their behalf. An example of the information required on an agreement to maintain records outside of Canada can be found in the Appendix to this memorandum. An electronic copy of the completed agreement must be sent to cm-go@cbsa-asfc.gc.ca for review prior to sending the original agreement for processing. Once the Agreement has been reviewed and accepted by the CBSA, please send the original hand signed copy to the following address:

Non-resident Importer Program
Trade Operations Division
Canada Border Services Agency

Courier/street address
1980 Matheson Blvd East
Mississauga ON L4W 5R7

Imaged and Microfilmed Records

6. Where records are maintained in an electronic imaged or microfilmed format, the imaging or microfilming program must adhere to the National Standards of Canada, CAN/CGSB-72.34-2017, Electronic Records as Documentary Evidence. This Standard is available from the [Canadian General Standards Board website](#).

Electronic Data Processed Records

7. Records maintained in electronic imaged or microfilmed format are recognized as records of account, provided the medium can be related back to the supporting source documents or hard copy documents and is supported by a system capable of producing an accessible and readable copy.

8. All records of account (including source documents) available in paper format must be kept, except where an acceptable electronic imaging or microfilming program identified in paragraph 6 is in place.

9. The CBSA eManifest Portal users are required to retain separate records in respect of imported goods in accordance with the information provided in this memorandum. The eManifest Portal is not to be used for record-keeping.

10. Records kept outside of Canada and accessed electronically are not considered to be records in Canada. However, where records are maintained electronically at a location outside of Canada, a copy of the records may be accepted, provided these are made available to the CBSA in Canada or at a location designated by the Minister in an electronically readable and useable format.

Availability for Inspection and Delivery

11. The records referred to in sections 2 and 3 of [the Regulations](#) shall be kept in such a manner as to enable a CBSA officer to perform detailed audits and verifications to obtain, or verify the information upon which a determination of the amount of the duties paid or payable was made.

12. In accordance with subsection 43(1) of [the Act](#), the Minister may, for any purpose related to the administration or enforcement of the Act, require from any person the production of any record, book, letter, account, invoice, statement (financial or otherwise), or other document at a place, and within the time specified therein.

13. In addition to granting access to the records, the importer must provide access to key personnel who can deliver explanations on the information provided.

Non-compliance

14. Where it is determined that an importer has failed to comply with any of the requirements for the maintenance of records, the importer will be requested to fulfill these requirements within a reasonable period of time. If an importer fails to comply with the requirements of record maintenance under subsection 40(1) of [the Act](#), the CBSA may:

- (a) assess Administrative Monetary Penalty System (AMPS) penalties in accordance with subsection 109.1(1) of [the Act](#);

- (b) detain under the authority of section 41 of [the Act](#), any goods imported by the importer until the importer has complied with the requirements.

15. Where a person who is required by subsection 40(1) of [the Act](#) to keep records, other than a person referred to in section 3.1 of [the Regulations](#), has not kept records or has been requested to provide records in accordance with subsection 43(1) of the Act and fails to do so, preferential tariff treatment may be denied or withdrawn for the commercial goods that are the subject of those records.

Additional Information

16. 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 at: **1-866-335-3237**.

Appendix

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AGREEMENT TO MAINTAIN RECORDS OUTSIDE OF CANADA

The Canada Border Services Agency (CBSA) may authorize importers to maintain records, relating to the imported goods, outside of Canada. The purpose of this form is to record and set out the agreement made – between the importer and CBSA – concerning the availability of records, relating to the imported goods for verification purposes.

- This Agreement must be completed in full and sent to cm-00@cbsa-safc.gc.ca for review. Once the Agreement has been reviewed by the CBSA, please send the original signed Agreement to the address listed below.
- An incomplete and/or incorrect application will be denied and returned for proper completion.
- A copy of this Agreement should be held for your records.

I/We, _____

Legal Company Name / Operating as / Account Name _____

undertake that our records will be made available in Canada upon request, at a location to be determined by the Canada Border Services Agency (CBSA) and the importer, or that we will bear the full costs and expenses of one or more officers from the CBSA travelling to our facility located at the following address, where our records will be maintained:

Business Street Address					
City _____	State / Province _____	Postal / Zip Code _____	Country _____	Telephone _____	Facsimile _____
Business Mailing Address (if different from above)					
City _____	State / Province _____	Postal / Zip Code _____	Country _____	Telephone _____	Facsimile _____
Records – Company/Agent's name and Street Address (if different from Business Name and/or Address)					
City _____	State / Province _____	Postal / Zip Code _____	Country _____	Telephone _____	Facsimile _____
Records – Company/Agent's name and Mailing Address (if different from above)					
City _____	State / Province _____	Postal / Zip Code _____	Country _____	Telephone _____	Facsimile _____

Canada Revenue Agency Business No.* RM _____

*The BN must be provided and must be composed of the following: a 13-digit Business Number followed by a 4-digit RST extension. If you do not have a BN or RST extension or need to update any of your business information please contact the Canada Revenue Agency at 1-800-959-5525.

If applicable, provide the name of the customs brokerage presenting this form and the agent's name and contact information.

Customs Brokerage Company Name _____			Agent's Name _____		
Business Street Address _____			City _____ State / Province _____		
Postal / Zip Code _____	Country _____	Telephone _____	Email address _____		

I/We have read, understood, and agree with the foregoing. (Two signatures are required. If there is only one signing officer, a corporate seal must be imprinted on this form or please indicate "sole signing officer" under the signature.)

1. Signing Officer			
Name (please print) _____	Signature _____	Title _____	Date (yy-mm-dd) _____
2. Signing Officer			
Name (please print) _____	Signature _____	Title _____	Date (yy-mm-dd) _____

Signing Officer(s) email address(es) _____

Please forward the completed Agreement to cm-00@cbsa-safc.gc.ca for review prior to sending the original to the address listed below.

Non-Resident Importer Program Trade Operations Division Canada Border Services Agency	COURIER/STREET ADDRESS 1580 Matheson Blvd East Mississauga ON L4W 5R7
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Telephone: 905-303-5199 Email: cm-00@cbsa-safc.gc.ca	
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References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	7635-4
Legislative References	<i>Customs Act</i> <i>Imported Goods Records Regulations</i>
Other Reference	CAN/CGSB-72.34-2017, Electronic Records as Documentary Evidence
Superseded Memorandum D	D17-1-21 dated October 15, 2014