



Memorandum D11-11-3

Ottawa, September 13, 2021

Advance Rulings for Tariff Classification

In Brief

This memorandum has been revised to:

- clarify that an advance ruling for tariff classification will be issued for goods that may be classified under tariff items 9897.00.00 or 9898.00.00;
- inform persons that are having difficulty determining whether goods may be classified under tariff item 9899.00.00 that they should make a request for an advance review by contacting the Prohibited Importations Unit (PIU) at Headquarters in Ottawa.

This memorandum outlines the Canada Border Services Agency's (CBSA) program for issuing advance rulings for tariff classification under paragraph 43.1(1)(c) of the *Customs Act* (the Act).

Legislation

[Customs Act \(the Act\)](#)

[Tariff Classification Advance Rulings Regulations](#)

[Customs Tariff](#)

[Import Control List](#)

[Export and Import Permits Act](#)

Guidelines and general information

Definitions

1. For the purpose of this memorandum, the following definitions apply:

Applicant – person who submits or for whom an application for an advance ruling is submitted.

Advance Ruling – tariff classification advance ruling of goods, issued under paragraph 43.1(1)(c) of the Act.

Authorized Person – any person who is authorized to transact business with the CBSA on behalf of another person (Customs broker, Trade Consultant, etc.).

CARM – CBSA Assessment and Revenue Management.

CARM Client Portal – online client interface allowing a registered user to submit and respond to an application for an advance ruling, in addition to its withdrawal, modification or revocation.

Customs Broker – third party licensed individual, partnership or corporation that is authorized to transact business with the CBSA on behalf of the importer or owner of the goods.

Person – an individual, a partnership, a corporation, a trust, the estate of a deceased individual or a body that is a society, a union, a club, an association, a commission or other organization of any kind.

Trade Chain Partner (TCP) – person, such as a lawyer, accountant, carrier, foreign exporter, foreign producer, foreign vendor, shipping agent, marine agent, importer of goods in Canada, Customs Broker, and Trade Consultant.

Trade Consultant – non-licensed third party individual, partnership or corporation that provides assistance to the trade community for managing trade activities by acting as an agent for another TCP.

Rulings pertaining to origin, valuation, marking, and Rulings for origin under Free Trade Agreements

2. An application for a ruling pertaining to origin (Most-Favored-Nation Tariff or non-Free Trade Agreement (FTA) Preferential Tariff Treatment), valuation, or marking is to be made as a request for a National Customs Ruling, pursuant to Memorandum D11-11-1, National Customs Rulings (NCR).
3. An application for a ruling on the origin of goods and their entitlement to a preferential tariff treatment under Canada's FTAs, is to be made as a request for an advance ruling pursuant to Memorandum D11-4-16, Advance Rulings for Origin Under Free Trade Agreements.

Who may apply for an Advance Ruling

4. Pursuant to the *Tariff Classification Advance Rulings Regulations* (Regulations), an application for an advance ruling in respect of goods proposed to be imported may be made by any member of the following classes of persons:

- (a) importers of goods in Canada;
- (b) persons who are authorized to account for goods under paragraph 32(6)(a) or subsection 32(7) of the Act; and
- (c) exporters or producers of those goods outside of Canada.

5. The CBSA requires a written authority or a delegated authority to act as agent when a person wishes to submit an application for an advance ruling on behalf of another person under paragraph 43.1(1)(c) of the Act. Any person who wishes to transact business with the CBSA as the agent of another person is responsible for ensuring that the proper delegated authority has been granted. Unless otherwise specified, the term "applicant" also refers to the authorized person. For more information, refer to Memorandum D1-6-1, Authority to Act as an Agent or to the Delegation of Authority User Guide accessible via the Onboarding documentation link into the CARM Client Portal main page. If further assistance is required, contact the CARM Client Support Help Desk (CCSH) by completing the Web form or contacting the Border Information Service (BIS). Both the link to the web form and BIS line information can be found in the Additional information section of this memorandum.

General information on applications for advance rulings submitted Via the CARM Client Portal, by mail, or by e-mail

6. An application for an advance ruling submitted via the CARM Client Portal, by mail, or by e-mail must include the information listed in Appendix A of this memorandum. If information is missing from the application for an advance ruling, the CBSA may request supplementary information from the applicant by mail, e-mail, or through the CARM Client Portal, depending on the method chosen by the applicant to communicate with the CBSA for the processing of the advance ruling. The applicant will be given a period of not less than 30 days from the date of the request for supplementary information to provide, by mail, e-mail, or through the CARM Client Portal, the requested supplementary information, or to comply with the requirements referred to in the request. If no response is received within the prescribed period or if the information provided is insufficient, the CBSA may decline to issue the advance ruling. A request for supplementary information may cause a delay in the issuance of the advance ruling by the CBSA and the 120-day service standard will begin upon receipt of the supplementary information, provided that all information required to issue a ruling has been submitted.

7. An application for an advance ruling is to be restricted to a single good. However, an application involving a range of similar goods may be considered if it can be shown that the goods in question are so similar that a tariff classification decision on a good of one kind applies to the other kinds of goods (e.g., an application made on goods that have simple variations in colour, size, capacity, etc., where such variations do not affect the classification at the tariff item level). The decision to allow this type of application for an advance ruling is at the discretion of the CBSA.

8. According to section 3 of the Regulations, “an application for an advance ruling shall be made not less than 120 days before the proposed date of importation of the goods”. Therefore, the CBSA has set a 120-day service standard for issuing an advance ruling, provided that sufficient information to issue an advance ruling has been received, and will seek to issue the ruling within a shorter period if possible. If an application for an advance ruling is made less than 120 days before the importation of the goods subject to the application, the CBSA cannot guarantee that an advance ruling will be issued before the date of the importation of the goods.

9. If an applicant has difficulty obtaining proprietary information from the exporter or producer of those goods outside of Canada, they can ask for a laboratory analysis report from a private laboratory or they may request the exporter or producer of those goods outside of Canada to send the information directly to the CBSA. All information provided to the CBSA is protected by restrictions on use and disclosure outlined in section 107 of the Act. The CBSA reserves the right to validate the accuracy of the information contained in a private laboratory analysis report provided by the applicant within the 120-day service standard.

10. The CBSA may request, at any time during the processing of the application for an advance ruling, supplementary information from the applicant and/or that a sample be sent for a CBSA laboratory analysis to obtain the composition of the goods. In such instances, the period of time taken between sending the request for supplementary information and/or for a sample and receiving the laboratory analysis report and/or the required supplementary information, will be subtracted from the calculation of the 120-day service standard.

11. The applicant must not send a sample to the CBSA laboratory without having first received a request from the CBSA and are asked to advise the latter when the sample has been sent. If the goods are hazardous, the goods’ data sheet must be sent to the office responsible for the processing of the application for an advance ruling, and the sample shipped directly to the CBSA laboratory at the following address:

Canada Border Services Agency
Science and Engineering Directorate (S & E)
79 Bentley Avenue
Ottawa, ON K1A 0L5

12. An application for an advance ruling made for goods for which the applicant may believe one tariff classification number applies, may result in the issuance of an advance ruling containing more than one tariff classification number.

How to submit an application for an advance ruling via the CARM Client Portal

13. The CBSA Assessment and Revenue Management project, better known as CARM, is a multi-year initiative that will transform the importation process. Through CARM, clients will have access to the CARM Client Portal, which is an innovative self-service tool that will modernize how the trade community interacts with the CBSA.

14. The CARM Client Portal (CCP) will provide registered importers and authorized persons with the ability to electronically submit an application for an advance ruling to the CBSA and view these rulings via the CARM Client Portal (CCP). This advance rulings process will facilitate the application, and subsequent execution, modification, or revocation of an advance ruling.

15. The CBSA encourages Trade Chain Partners (TCPs) to use the new CARM Client Portal to submit an application for an advance ruling.

16. A TCP that does not have a business number (BN9) and program identifier (RM) cannot submit an application for an advance ruling through the CARM Client Portal. However, applications for an advance ruling can still be submitted by mail or e-mail, in accordance with the procedures outlined in How to submit an application for an advance ruling by mail or by e-mail section of this memorandum.

17. For questions regarding applications for an advance ruling submitted through the CARM Client Portal, refer to the Managing Rulings User Guide accessible via the Onboarding documentation link into the CARM Client Portal main page. If further assistance is required, contact the CARM Client Support Help Desk (CCSH) by completing the Web form or contacting the Border Information Service (BIS). Both the link to the web form and BIS line information can be found in the Additional information section of this memorandum.

18. An application for an advance ruling can be submitted via the CARM Client Portal by registered CARM users having a business number (BN9) and a program identifier (RM) (e.g., 123456789RM0001) including importers of goods in Canada, Customs Brokers, and Trade Consultants.

19. A TCP that wishes to submit an application for an advance ruling via the CARM Client Portal but does not yet have a BN9 and RM, must first obtain one from the Canada Revenue Agency whose contact information can be found via the link provided in the Additional Information section of this memorandum. Once they have been issued a BN9 and RM, a TCP may register and create a CARM Client Portal Account under one of the Trade Chain Partner types described above.

20. Once the TCP has registered and created an account in CARM, they must follow the Completing Portal Setup steps to gain access to the CARM Client Portal, which is used to submit an application for an advance ruling and where the application is processed. To do so, the TCP must create a user account in the CARM Client Portal and link it to an existing business account. Then, the TCP can get access to a business account or request access to a business account as an employee.

21. For questions related to registration in CARM or access to the CARM Client Portal, refer to the Onboarding to the CARM Client Portal User Guide accessible via the Onboarding documentation link into the CARM Client Portal main page. If further assistance is required, contact the CARM Client Support Help Desk (CCSH) by completing the Web form or contacting the Border Information Service (BIS). Both the link to the web form and BIS line information can be found in the Additional information section of this memorandum.

22. An authorized person who wishes to act on behalf of an existing TCP and under their business account (with a BN9 and RM) must request access to the desired business account from the TCP. Please note that only a TCP with a valid CARM account may delegate access to their business account to a person who is authorized to act on their behalf.

23. Customs Brokers can be authorized to act on behalf of an existing TCP provided that they have been granted the appropriate Delegation of Authority. For more information, refer to Memorandum D1-8-1, Licensing of Customs Brokers.

24. Trade Consultants may create a business account in the CARM Client Portal but will require a business number (BN) and a special importer/exporter program (RM) account number. To make an access request to the CARM Client Portal, Trade Consultants must contact the CARM Client Support Helpdesk (CCSH) by completing the web form found at the link provided in the Additional information section. An existing TCP may authorize the Trade Consultant to act on their behalf provided that the TCP gave them the appropriate Delegation of Authority.

25. For questions related to the delegation of authority in the CARM Client Portal, refer to the Delegation of Authority User Guide accessible via the Onboarding documentation link into the CARM Client Portal main page. If further assistance is required, contact the CARM Client Support Help Desk (CCSH) by completing the Web form or contacting the Border Information Service (BIS). Both the link to the web form and BIS line information can be found in the Additional information section of this memorandum.

How to submit an application for an advance ruling by mail or by e-mail

26. The CBSA encourages the exchange of information by e-mail with the applicant and with the authorized person during the processing of the advance ruling when the application is not made via CARM client portal.

27. An application for an advance ruling has to be made in the form of a letter or an e-mail, in English or French, and must be signed by the applicant or the authorized person. The person who signs the application for an advance ruling should have knowledge of the goods pertaining to the application. The CBSA may request supplementary information or may decline to issue the advance ruling if these conditions are not fulfilled.

28. The applicant who chooses to exchange information with the CBSA by encrypted or non-encrypted e-mail must indicate, in the request for exchange of information by e-mail, their choice between encrypted and non-encrypted e-mail. This request may be made when the application for an advance ruling is sent to a CBSA Trade Operations Division office, or at any other time during the processing of the application for an advance ruling. Additionally, the applicant may change their choice to exchange information with the CBSA by e-mail as well as

their choice between encrypted and non-encrypted e-mail, if applicable, at any time during the processing of the application for an advance ruling.

29. The request for exchange of information by e-mail must meet the required conditions set by the CBSA. These conditions are described in Appendix C of this memorandum, entitled Request for Exchange of Information by e-mail with the Canada Border Services Agency (CBSA).

30. An applicant who does not indicate clearly in the Request for exchange of information by e-mail with the CBSA their choice between encrypted and non-encrypted e-mail, or when the request does not meet the required conditions, will have their application for an advance ruling processed using the regular exchange of information procedures (registered mail).

31. If the applicant has an office in Canada, the application for an advance ruling should be sent to the appropriate CBSA Trade Operations Division office responsible for the region where the applicant's office is located. This also applies to a non-resident importer who has an office in Canada. If the applicant does not have an office in Canada, the application for an advance ruling should be sent to the CBSA Trade Operations Division office responsible for the region where the majority of importations are expected to occur. The CBSA Trade Operations Division office will redirect the application for an advance ruling if required. In these cases, the application for an advance ruling should be marked "Attention: Application for Tariff Classification Advance Ruling". Please see Trade Operations Divisions – Mail and Email Addresses, in the Additional information section of this memorandum.

Withdrawing an application for an advance ruling

32. An application for an advance ruling may be withdrawn by the applicant at any time before the ruling is issued. To do so, the applicant must inform the CBSA office responsible for processing the advance ruling by mail or e-mail, or through the CARM Client Portal, depending on the method of communication chosen by the applicant. The CBSA will then proceed with the withdrawal request and will advise the applicant, depending on the method of communication chosen by the applicant, that the application for an advance ruling is considered withdrawn. For more information on how to withdraw an application for an advance ruling submitted via the CARM Client Portal, refer to the Managing Rulings User Guide accessible via the Onboarding documentation link into the CARM Client Portal main page. If further assistance is required, contact the CARM Client Support Help Desk (CCSH) by completing the Web form or contacting the Border Information Service (BIS). Both the link to the web form and BIS line information can be found in the Additional Information section of this memorandum.

Publication of an advance ruling

33. Publication of advance rulings relating to the tariff classification of goods benefits the trade community by establishing a comprehensive online repository of advance rulings, thus providing a valuable resource to assist importers in properly reporting and accounting for goods, and contributing to a uniform and transparent administration of the trade programs.

34. Subject to the consent of the applicant, the CBSA will publish the advance ruling on its website at www.cbsa-asfc.gc.ca. Accordingly, the applicant must include, when making an application for an advance ruling by mail or by e-mail, their choice between one of the consent statements provided in Appendix B, either giving or refusing to give consent to the publication of the advance ruling issued by the CBSA. In cases where the application for an advance ruling is made via the CARM Client Portal, the consent to publish statements is a required part of the application, where the applicant must either give or refuse to give consent to the publication of the advance ruling to be issued by the CBSA. Failure to provide one of the consent statements will result in either a request for supplementary information or the issuance of the advance ruling being declined.

35. The CBSA requires that one of the consent to the publication statements be signed by the importer of the goods in Canada, the exporter or producer of those goods outside of Canada, or their authorized person, in cases where an application for an advance ruling has been made by mail or e-mail.

36. It is important to note that an advance ruling is binding only between the CBSA and the advance ruling recipient. While published advance rulings are for reference purposes only, they provide meaningful guidance to assist the trade community in complying with Canada's trade legislation. For the above reasons, although there is no obligation to do so, the CBSA encourages the applicant to consent to the publication of the advance ruling.

Application for an advance ruling for a conditional relief tariff item

37. The conditions specified in a conditional relief tariff item often relate to some action or use of the goods that can only be executed and confirmed after the importation of the goods. The applicant can include, in the application for an advance ruling, a request regarding the eligibility of the goods for a conditional relief tariff item under Chapter 99 of the *Customs Tariff*, in addition to the request for a tariff classification number under Chapters 1 to 97. If it is determined that the goods, based on the information provided at the time the application for an advance ruling is made, may satisfy the condition(s) of relief set out in the Chapter 99 tariff item, the advance ruling will state that the goods may qualify for the relief and will be subject to all requirements specified in the *Customs Tariff*, the Act, and any relevant regulations, as well as Memorandum D11-8-5, Conditional Relief Tariff Items, and any other memorandum which may apply, including proof of actual use and the obligation to report diversions from the qualified use.

38. When the CBSA issues an advance ruling for goods that may qualify for a conditional relief tariff item found in Chapters 1 to 97 of the *Customs Tariff* the advance ruling will provide two classification numbers: the classification number that applies if the condition(s) of relief is (are) met, and the classification number that applies if the condition(s) of relief cannot be fulfilled.

Advance ruling for goods included in the *Import Control List (ICL)*

39. Persons interested in importing goods identified on the *Import Control List*, as provided for under the *Export and Import Permits Act*, are encouraged to apply for an advance ruling for tariff classification. This may facilitate the application for import permits from Global Affairs Canada for the importation of agriculture goods subject to tariff rate quotas.

40. Since the quota status relative to particular customs transactions of agricultural goods is not known at the time of issuance of the advance ruling, both the “within access” and “over access” tariff classification numbers will be provided in the advance ruling. For more information, refer to Memorandum D19-10-2, Administration of the *Export and Import Permits Act* (Importations).

Advance Ruling for Canadian International Trade Tribunal Textile Tariff Relief Investigations

41. The Canadian International Trade Tribunal (CITT) investigates requests from domestic producers for tariff relief on imported textile inputs that they use in their production operations, and makes recommendations to the Minister of Finance in respect of those requests.

42. Persons requesting tariff relief on imported textile inputs must first obtain an advance ruling for tariff classification of their textile inputs prior to filing their request with the CITT. Requests for this type of ruling may be made via the CARM Client Portal or by mail to the address below:

Director
Trade Policy Division
Commercial and Trade Branch
Canada Border Services Agency
222 Queen Street, 4th floor
Ottawa ON K1A 0L8

43. In the application for an advance ruling for CITT textile tariff relief investigations, in addition to the information required identified in Appendix A of this memorandum, the applicant must:

- (a) indicate that they plan to request textile tariff relief from the CITT for the subject fabrics;
- (b) provide all information on the goods that are currently requested in question 5 of the Requester’s Questionnaire in the CITT’s Textile Reference Guide (October 1996); and
- (c) submit, with their application for an advance ruling, the same quantity of samples as currently required by the Textile Reference Guide. The samples will be retained until such time as a valid request has been made to the CITT, up to a maximum period of one year.

Prohibited goods

44. An advance ruling will be issued for goods that may be classified under tariff items 9897.00.00 or 9898.00.00. The advance ruling will advise the recipient whether such goods are prohibited from importation into Canada. The complete text of these tariff items can be obtained from the *Customs Tariff*.

45. Persons that are having difficulty determining whether goods may be classified under tariff items 9897.00.00 or 9898.00.00 should make an application for an advance ruling for tariff classification. For more information on prohibited importations, refer to the D9 series of Memoranda – Prohibited Importations and Memorandum D19-13-2, Importing and Exporting Firearms, Weapons and Devices.

46. Persons that are having difficulty determining whether goods may be classified under tariff item 9899.00.00 should make a request for an advance review by contacting the Prohibited Importations Unit (PIU) at Headquarters at 613-954-7049. A person may submit, prior to the importation, a sample of the goods to the PIU for review and an official from the Unit will then provide an opinion regarding the admissibility of those goods into Canada. For more information on advance reviews for goods that may be classified under tariff item 9899.00.00, refer to Memorandum D9-1-1, Canada Border Services Agency's Policy on the Classification of Obscene Material and Memorandum D9-1-15, Canada Border Services Agency's Policy on the Classification of Hate Propaganda, Seditious and Treason.

Declining to issue an advance ruling

47. There are situations where it is impractical or unreasonable to issue an advance ruling and where the issuance will be declined. These situations include, but are not limited to, the following:

- (a) the application for an advance ruling relates to hypothetical goods;
- (b) the applicant has already been issued a National Customs Ruling (NCR) or a decision from section 43, 59, 60 or 61 of the Act, or from the CITT or any court, for the goods subject to the application of an advance ruling;
- (c) it is not possible to determine all the material facts (i.e., sufficient information required to classify the goods);
- (d) the application pertains to more than a single good, such as the entire contents of a commercial catalogue;
- (e) supplementary information was requested but not provided within the period specified by the officer; or
- (f) the application for an advance ruling does not meet the required conditions described in Appendix A of this memorandum.

48. In cases where the CBSA declines to issue the advance ruling, the applicant will be advised of this decision either by mail, e-mail, or via the CARM Client Portal, depending on the method chosen by the applicant to communicate with the CBSA for the processing of the advance ruling.

49. The fact that the CBSA has declined to issue an advance ruling does not preclude an applicant from making a new application once the reasons for which the issuance of the advance ruling was declined are no longer applicable and provided that the new application meets the conditions described in Appendix A of this memorandum.

Postponing the issuance of an advance ruling

50. Pursuant to the Regulations, an officer may postpone the issuance of an advance ruling in respect of goods where goods, other than those for which an application for an advance ruling was made, are the subject of one of the following processes, the result of which is likely to affect the advance ruling:

- (a) a verification under section 42.01 of the Act;
- (b) a review, re-determination or further re-determination of tariff classification under section 59, 60 or 61 of the Act, as the case may be; or
- (c) a hearing before the Canadian International Trade Tribunal or any court.

51. The CBSA authorizes an officer to postpone the issuance of an advance ruling in cases where policy interpretation is under review as a result of a legislative or regulatory change, a court or a Tribunal decision.

52. In cases of postponement of the issuance of the advance ruling, the CBSA will advise the applicant either by mail, e-mail, or through the CARM Client Portal, depending on the method chosen by the applicant to communicate with the CBSA for the processing of the advance ruling. The applicant will also be advised when the reason of the postponement will no longer be applicable and that the processing of the application for the advance ruling will resume.

Record retention and disposal

53. The advance ruling is subject to record retention and disposal procedures. The CBSA will retain the advance ruling indefinitely, unless it is modified or revoked. The applicant who wishes to have the application for an advance ruling, supporting literature and/or sample returned to them has to submit a request at the time the application is submitted to the CBSA, and is responsible for providing the appropriate packaging, labelling, and postage.

Conflicting rulings, re-determinations and further re-determinations

54. In the case where the applicant has been issued conflicting National Customs Rulings, Advance Rulings under section 43, re-determinations or further re-determinations under sections 59, 60, 61 of the Act, the most recent decision will take precedence.

55. When the CBSA becomes aware that National Customs Rulings, Advance Rulings, re-determinations or further re-determinations are conflicting, the CBSA may undertake a review of the issue and will, upon conclusion of that review, revoke or modify the incorrect ruling or decision to correct the issue.

Validity of an advance ruling

56. The CBSA shall provide the reasons for the advance ruling.

57. An advance ruling is effective either on the date on which it is issued, or on such a later date as may be specified in the advance ruling.

58. An advance ruling will be considered valid and will be honoured by the CBSA as long as the following conditions continue to apply to the advance ruling issued with respect to the subject goods:

- (a) there is no change in the material facts, material circumstances or laws of Canada on which the ruling is based;
- (b) the person to whom the advance ruling was given has acted in accordance with the ruling; and
- (c) it has not been revoked.

59. The importation of the goods must be made by the advance ruling recipient.

60. To receive the benefits of an advance ruling, the importer must quote the advance ruling number (Case number) on accounting documents (i.e., CI1 Canada Customs Invoice, B3-3 Canada Customs Coding Form, etc.).

“Reason to believe” and corrections

61. According to section 32.2 of the Act, as indicated in Memorandum D11-6-6, “Reason to believe” and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty, an advance ruling is considered a document containing specific information regarding the tariff classification of goods that gives an importer “reason to believe” that a declaration is incorrect. For the purposes of the obligation to make corrections to incorrect declarations, the advance ruling also applies to goods that are similar to the goods that are the subject of the advance ruling (e.g., different size, colour, capacity), where the differences between the goods do not affect the tariff classification of the goods at the tariff item level.

62. When specific information giving “reason to believe” was available to the importer before the advance ruling was issued, the advance ruling recipient has the obligation to make corrections to all incorrect declarations for same or similar goods that have been submitted from the date the specific information was first available, up to a

maximum of 4 years after the goods are accounted for, as per section 32.2 of the Act. For more information, refer to Memorandum D11-6-6, “Reason to Believe” and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty.

Reliance on advance rulings issued to other persons

63. An Advance Ruling benefits only the advance ruling recipient or persons importing the goods that are the subject of the advance ruling directly from the ruling recipient (i.e. where the ruling recipient is an exporter or producer of the goods outside of Canada). Although an importer of the goods into Canada may quote, in accounting documents, an advance ruling number that was issued to another person, the CBSA is not bound by the decision found in the advance ruling with regards to that importation, unless the goods were imported directly from the advance ruling recipient. It will, however, make the CBSA aware that there is an advance ruling which may relate to the goods in question. Refer to Memorandum D17-1-10, Coding of Customs Accounting Documents, for information on how to quote an advance ruling in an accounting document.

64. Only the advance ruling recipient may request a review, a modification or a revocation of the advance ruling, and only the recipient will be notified if the advance ruling is modified or revoked by the CBSA. Additionally, only the ruling recipient may request that the effective date of the revocation or modification of the advance ruling be postponed for a period of no more than 90 days, as explained in the Modification or Revocation of an Advance Ruling and Goods Affected section of this memorandum. For these reasons, it is recommended that persons submit an application for an advance ruling for their own use rather than rely on a ruling issued to another person.

Request for review

65. According to subsection 60(2) of the Act, a person may request a review of an advance ruling made under section 43.1 within ninety days after it is given to the person. This date may not be the same as the ruling’s effective date. For more information, refer to Memorandum D11-6-7, Request under Section 60 of the Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency.

66. When an advance ruling is issued to an exporter or producer of goods outside of Canada, the importer of the goods in Canada cannot request a review of the advance ruling, nor will they be notified if the advance ruling is modified or revoked.

67. A request for review of an advance ruling made under subsection 60(2) of the Act cannot be made via the CARM Client Portal as of date of publication of this memorandum. Such requests must be made as per the procedures found in Memorandum D11-6-7, Request under Section 60 of the Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency.

Appeal to the Canadian International Trade Tribunal

68. The ruling recipient may file an appeal to the CITT under section 67 of the Act within 90 days of the date of issuance of a review made under subsection 60(2) of the Act if they are aggrieved by that CBSA decision.

Modification or revocation of an advance ruling and goods affected

69. The CBSA may review an advance ruling at any time following its issuance to confirm its continued validity, either of its own initiative, or following a change in the *Customs Tariff*, or if requested by an advance ruling recipient as per the conditions found in Appendix A of this memorandum. Such requests are to be submitted to the CBSA either by mail, e-mail, or through the CARM Client Portal. For more information on how to request for a modification of an advance ruling submitted via the CARM Client Portal, refer to the Managing Rulings User Guide accessible via the Onboarding documentation link into the CARM Client Portal main page. If further assistance is required, contact the CARM Client Support Help Desk (CCSH) by completing the Web form or contacting the Border Information Service (BIS). Both the link to the web form and BIS line information can be found in the Additional information section of this memorandum.

70. As a result of the review and as stated in the Regulations, an officer may modify or revoke an advance ruling in respect of goods where:

- (a) the advance ruling is based on an error of fact or in the tariff classification of the goods;

- (b) the advance ruling must conform with a decision of a Canadian court or tribunal or a change in the laws of Canada;
- (c) there is a change in the material facts or material circumstances on which the advance ruling is based;
- (d) the President revises an advance ruling under paragraph 60(4)(b) of the Act.

71. When a request for a modification of the advance ruling has been submitted by the recipient, the CBSA will advise the recipient of the result of the review either by mail, e-mail, or through the CARM Client Portal, depending on the method of communication chosen by the ruling recipient. The 120-day service standard applies to a request for a modification of an advance ruling, same as when an application for an advance ruling is submitted.

72. Subject to this section, the modification or revocation of an advance ruling is effective on the date on which the modification or revocation is issued, or on such later date as specified in the modified or revoked ruling.

73. An officer shall postpone the effective date of a modification or revocation of an advance ruling for a period not exceeding 90 days where the person to whom the advance ruling was issued demonstrates that the person has relied in good faith on that advance ruling to the person's detriment.

74. The decision to postpone the effective date of a modification or revocation of an advance ruling, when such modification or revocation is to the recipient's detriment, will be based on the evidence provided by the recipient of the advance ruling. Such evidence may include, but is not limited to, contracts, purchase orders, or other documents that demonstrate that contracts relating to the production of the imported goods were concluded prior to the modification or revocation of the advance ruling and that the advance ruling recipient had relied on the advance ruling in good faith. The advance ruling recipient must identify the advance ruling on which good faith is claimed.

75. A modification or revocation of an advance ruling applies to goods that are the subject of the advance ruling and are imported on or after the effective date of the modification or revocation.

76. The modification or revocation of an advance ruling also applies to goods imported before the effective date where the modification or revocation is:

- (a) To the detriment of the person to whom the advance ruling was given and that person has not acted in accordance with the advance ruling; or
- (b) To the benefit of the person to whom the advance ruling was given.

77. The advance ruling recipient may have to make corrections to incorrect declarations or may ask for refunds of duties when the modification or revocation also applies to goods imported before the effective date of the modification or revocation. For more information on corrections, refer to Memorandum D11-6-6, "Reason to Believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty, and for refunds, refer to Memorandum D6-2-3, Refund of Duties.

Confidentiality

78. Information collected by the CBSA for the purposes of the Act, which includes information collected for the purposes of the issuance of an advance ruling, is subject to the restrictions on use and disclosure under section 107 of the Act. The only information with respect to an advance ruling that may be disclosed to a party other than the advance ruling recipient is whether a specific advance ruling remains in effect, or has been revoked or modified. Any other information regarding a particular advance ruling must be obtained from the ruling recipient. The CBSA will only share advance rulings containing confidential business information obtained by the CBSA with a person other than the applicant with the written permission of the owner of the confidential business information. However, if the applicant consents to the publication of the advance ruling in its entirety, such information could be included in the advance ruling.

Additional information

79. For more information, call the [CBSA Border Information Service \(BIS\)](#):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3500 or 1-506-636-5064
TTY: **1-866-335-3237**
Email: contact@cbsa-asfc.gc.ca

Contact Us at the CBSA website may also be accessed for information

80. For more information on the use of the CARM Client Portal in terms of advance rulings, refer to the [Onboarding documentation](#) link into the [CARM Client Portal](#) main page. If further assistance is required, contact the CARM Client Support Help Desk (CCSH) by completing the Web form at: <https://www.cbsa-asfc.gc.ca/contact/csform-formulaire-sc-eng.html>.
81. How to register for a business number or Canada Revenue Agency program accounts:
<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/register.html>.
82. CBSA Trade Operations Divisions contact information can be found at:
[Trade Operations Divisions – Mail and Email Addresses](#)

Appendix A

Content and conditions of an application for a tariff classification advance ruling or a request for a modification of an advance ruling

1. An application for an advance ruling or a Request for a modification of an advance ruling must be made in English or French, and supported by complete information on the goods subject to the application as well as all other information required as found below;
2. An application for an advance ruling or a Request for a modification of an advance ruling must contain the name, mailing address, and e-mail address (if the applicant chooses to exchange information by e-mail) of the applicant and of the authorized person (if applicable). If available, the business number assigned to the applicant must be provided when the application is submitted by mail or e-mail. However, in cases where the application is sent through the CARM Client Portal, the applicant must provide a valid business number;
3. An application for an advance ruling or a Request for a modification of an advance ruling must contain a statement as to whether the applicant is an importer of the goods in Canada, or an exporter or producer of those goods outside of Canada.
4. An application for an advance ruling or a Request for a modification of an advance ruling must contain the signature of the importer of the goods in Canada, the exporter or producer of those goods outside of Canada, or of their authorized person. Please note that this requirement does not apply to applications submitted via the CARM Client Portal.
5. An application for an advance ruling or a Request for a modification of an advance ruling must contain the name, mailing address and e-mail address (if the applicant has chosen to exchange information by e-mail) of the authorized person, when submitted by mail or e-mail by an authorized person on behalf of the importer of the goods in Canada, or the exporter or producer of those goods outside of Canada. The application must be accompanied by a valid written Power of Attorney (POA), as defined in Memorandum D1-6-1, Authority to Act as an Agent, signed by the person to whom the advance ruling is intended, authorizing the person to act on behalf of an importer of the goods in Canada, or an exporter or producer of those goods outside of Canada. The CBSA retains the right to ensure the validity of the POA submitted. In cases where the application is submitted via the CARM Client Portal, the authorized person must request the appropriate delegated system authority from the Trade Chain Partner (TCP) to whom the advance ruling will be issued. The advance ruling will be issued in the name of the importer of goods in Canada, or the exporter or producer of those goods outside of Canada.
6. An application for an advance ruling must be accompanied by one of the two consent to the publication statements provided in Appendix B of this memorandum, either giving consent or refusing to give consent to publish the advance ruling in its entirety by the CBSA. In cases where the application for an advance ruling is submitted by mail or e-mail, the consent to the publication statement must be signed by the importer of goods in Canada, the exporter or producer of those goods outside of Canada, or by their authorized person. In cases where the application for an advance ruling is submitted via the CARM Client Portal, the applicant must answer the question relating to consent to the publication.
7. The applicant who chooses to exchange information by e-mail with the CBSA must complete the request to exchange information by e-mail with the CBSA found in [Appendix C](#) of this memorandum and it must be signed by the importer of goods in Canada, the exporter or producer of those goods outside of Canada, or by their authorized person. Ideally, this request may be made when the application for an advance ruling is submitted, or at any other time during the processing of the application for an advance ruling. Additionally, the applicant may change their choice to exchange information with the CBSA by e-mail as well as their choice between encrypted and non-encrypted e-mail, if applicable, at any time during the processing of the application for an advance ruling.
8. An application for an advance ruling must be limited to a single good. However, the CBSA will consider issuing a ruling covering a range of goods of different models of the same generic good if a ruling on one model clearly applies to all other models. The CBSA reserves the right to accept or decline to issue a ruling when an application covers a range of goods, or to split such an application into separate advance ruling applications.
9. An application for an advance ruling or a Request for a modification of an advance ruling must contain the name and telephone number of a contact person for the importer of goods in Canada or the exporter or producer of

those goods outside of Canada. This person should have full knowledge of the goods, be able to answer the questions relating to the application for an advance ruling, and know to whom the CBSA may direct inquiries.

10. If the applicant is the importer of the goods in Canada, an application for an advance ruling or a Request for a modification of an advance ruling should contain the name and address of the exporter or producer of those goods outside Canada. If the applicant is the exporter of those goods outside of Canada, an application for an advance ruling should contain the name and address of the producer of those goods outside of Canada (if not the same person). The name of the importer(s) of those goods in Canada should also be included. If the applicant is the producer of those goods outside of Canada, an application for an advance ruling should contain the name and address of the exporter of those goods outside Canada (if not the same person), and the name of the importer(s) of those goods in Canada.

11. An application for an advance ruling should include the principal ports of entry through which it is anticipated the goods subject to the application for an advance ruling will be imported. If the port of entry is not known, the applicant should insert "N/A" in the required field or statement.

12. An application for an advance ruling a statement, on the basis of the applicant's knowledge, as to whether the goods that are subject of the request for an advance ruling are, or have been, the subject of:

- (a) a verification of tariff classification;
- (b) an administrative review or appeal;
- (c) a judicial or quasi-judicial review; or
- (d) a request for a NCR or other advice.

13. An application for an advance ruling must provide, on the basis of the applicant's knowledge, as to whether the goods subject to the application have previously been imported into Canada.

14. An application for an advance ruling or a Request for a modification of an advance ruling must contain information relating to the goods subject to the application, including, but not limited to:

- (a) a detailed description of the goods, including the trade name or commercial, common or technical designation, where applicable;
- (b) the composition of the goods including, where applicable: precise dimensions, respective proportions in percentage or weight, structure of fibres (woven, knitted or otherwise manufactured), etc.;
- (c) a description of the process by which the goods are manufactured;
- (d) a description of the packaging in which the goods are contained;
- (e) the anticipated use of the goods;
- (f) the literature, drawings, photographs, schematics, etc. for the goods provided by the producer.

Note: Descriptions consisting only of part numbers, trade names, and the like are not satisfactory. The CBSA accepts an application for an advance ruling only once sufficient information to issue a ruling is received.

15. If an applicant has difficulty obtaining proprietary information from the exporter or producer of those goods outside of Canada, they can ask for a laboratory analysis report from a private laboratory or they may request the exporter or producer of those goods outside of Canada to send the information directly to the CBSA. All information provided to the CBSA for the purposes of the processing and issuance of an advance ruling under the Act is subject to the restrictions on use and disclosure set out in section 107 of the Act. The CBSA reserves the right to validate the accuracy of the information contained in a private laboratory analysis report provided by the applicant within the 120-day service standard to issue a ruling.

16. An application for an advance ruling should contain, if possible, the suggested tariff classification number of the goods by the applicant, and the rationale supporting this suggestion.

17. In cases where the application for an advance ruling or a Request for a modification of an advance ruling is submitted via the CARM Client Portal and for which some of the information required is not available, the

applicant may insert "N/A" in the appropriate fields. It is important to note that the CBSA may request supplementary information from the applicant at any time during the processing of the application for an advance ruling or a Request for a modification of an advance ruling.

Appendix B

Publication of the advance ruling

Disclaimer

There is no obligation for the applicant to consent to the publication of the advance ruling with the CBSA. The decision to not consent to the publication of the advance ruling will have no bearing on any decision rendered by the CBSA with respect to the issued ruling(s), nor will it have any adverse consequences relating to the CBSA's processing of the application of the advance ruling.

1) Consent to the publication of the advance ruling

I, **(Name of Individual)** of **(Importer/ Exporter or Producer Outside Canada/Authorized Person)**, hereby give my consent and allow the Canada Border Services Agency (CBSA) to publish on the CBSA's website, the entirety of the advance ruling issued to me by the CBSA in respect of **(name of subject goods)**, in both official languages.

Signature

Date

2) Do not consent to the publication of the advance ruling

I, **(Name of Individual)** of **(Importer/Exporter or Producer Outside Canada/Authorized Person)**, hereby confirm that I do not give my consent to allow the Canada Border Services Agency (CBSA) to publish the advance ruling issued to me by the CBSA in respect of **(name of subject goods)**.

Signature

Date

Appendix C

Request for exchange of information by e-mail with the Canada Border Services Agency (CBSA)

1. The CBSA encourages the exchange of information by e-mail with the applicant.
2. The request for exchange of information by e-mail must meet the required conditions set by the CBSA.
3. The applicant who chooses to exchange information with the CBSA by encrypted and non-encrypted e-mail must indicate, in the request for exchange of information by e-mail, their choice between encrypted and non-encrypted e-mail. This request may be made at the time when the application for an advance ruling is sent to a CBSA Trade Operations Division office, or at any other time during the processing of the application for an advance ruling. Additionally, the applicant may change their choice to exchange information with the CBSA by e-mail as well as their choice between encrypted and non-encrypted e-mail, if applicable, at any time during the processing of the application for an advance ruling.
4. An applicant who does not indicate clearly in the request for exchange of information by e-mail with the CBSA their choice between encrypted and non-encrypted e-mail, or when the request does not meet the required conditions, will have their application for an advance ruling processed using the regular exchange of information procedures (registered mail).
5. The applicant must provide a valid e-mail address as well as their consent to exchange information by e-mail with the CBSA. An authorized person (agent), as per Memorandum D1-6-1, Authority to Act as Agent, may present a request for exchange of information by e-mail with the CBSA on behalf of their client. The applicant is responsible for advising the CBSA of any contact information changes (phone number, e-mail address, etc.).
6. The applicant who elects to use encrypted e-mail for the processing of their application must ensure to use compatible software (Winzip and others).
7. When the request meets the required conditions, the CBSA will accept the request for exchange of information by e-mail with the CBSA and will send all documents related to the application for an advance ruling to the applicant, either by encrypted or non-encrypted e-mail, depending on the choice indicated.
8. A new request for exchange of information by e-mail with the CBSA must be submitted for each unique application for an advance ruling (including all communications relevant to the application).
9. The CBSA will seek to obtain an electronic delivery and read receipt from the applicant for each e-mail exchanged during the processing of the application for an advance ruling. If it is not possible to obtain an electronic delivery and read receipt, other forms of acknowledgement will be accepted (e-mail, phone call, etc.) The reception date of the documents is deemed to be the date when the e-mail is sent.
10. The CBSA does not guarantee the security of electronic communications. In consenting to communicate with the CBSA by e-mail, the applicant accepts all inherent risks with this mode of communication and thus relieves the CBSA from all responsibility, present and future, related to the protection of the information while it is being exchanged by e-mail.
11. For more information on the procedures relating to the exchange of information by e-mail with the CBSA, contact the [Border Information Service \(BIS\)](#) or a CBSA Trade Operations Division office.

Consent statement

“I choose to communicate by {Non-Encrypted / Encrypted} **Please indicate your choice**** e-mail with the CBSA during the processing of the application for an advance ruling (AR). This includes the sending and receiving of documents, as well as any other correspondence required during the processing of the application for an AR. I authorize the communication by e-mail for all exchanges and I accept all inherent risks. I hereby relieve the CBSA from any responsibility, present and future, in relation to the protection of the information exchanged by e-mail. I have read and I accept the conditions of this agreement.”**

Signature:

Date:

Case number (if already given by the CBSA):

Name of the goods that are the subject of the AR:

Name of the applicant / authorized person:

Business Name:

Occupation/Title:

Business Number (BN):

Telephone number:

E-mail address:

References	
Issuing Office	Trade Programs and Anti-dumping Directorate
Headquarters File	
Legislative References	<i>Customs Act</i> <i>Tariff Classification Advance Rulings Regulations</i> <i>Customs Tariff</i> <i>Import Control List</i> <i>Export and Import Permits Act</i>
Other References	D1-6-1 , D1-8-1 , D6-2-3 , D9 series , D9-1-1 , D9-1-15 , D11-4-16 , D11-6-6 , D11-6-7 , D11-8-5 , D11-11-1 , D17-1-10 , D19-10-2 , D19-13-2 Forms B3-3 , CI1 Canadian International Trade Tribunal Global Affairs Canada Trade Operations Divisions offices Textile Reference Guide (October 1996) CBSA Assessment and Revenue Management. Canada Revenue Agency
Superseded Memorandum D	D11-11-3, dated May 25, 2021