



# Memorandum D3-1-8

Ottawa, August 29, 2022

## Cargo – Export Movements

### In Brief

This memorandum has been revised to:

- (a) Update the Definitions section.
- (b) Add a paragraph on the Canadian Export Reporting System (CERS).
- (c) Remove all references to the Canadian Automated Export Declaration (CAED) system that was decommissioned on September 30, 2020 and to the paper-based reporting using the Export Declaration Form B13A repealed by the prescription document that came into effect on June 30, 2020 making electronic exporter reporting mandatory.
- (d) Remove the exporter reporting information which can be found in [Memorandum D20-1-1, Exporter Reporting](#).
- (e) Make editorial revisions.

This memorandum outlines and explains the Canada Border Services Agency (CBSA) requirements and administrative policies for carriers and customs service providers that export goods from Canada by mail, air, highway, marine and rail. Exporters of goods from Canada should refer to [Memorandum D20-1-1, Exporter Reporting](#), and the step by step [Guide to Exporting Commercial Goods from Canada](#).

This memorandum does not outline the policies and procedures for: reporting of goods under the Customs Self-Assessment (CSA) Program; consolidated cargo reporting requirements and processes for freight forwarders; goods, whether commercial or personal, transported by an individual who does not meet the criteria to be designated as a carrier; coasting trade licenses; and release of commercial goods. For information on the CSA Program policies, guidelines and procedures, refer to [Memorandum D23-2-1, Customs Self-Assessment Program for Carriers](#).

For information on freight forwarder reporting processes, refer to [Memorandum D3-3-1, Freight Forwarder Pre-arrival and Reporting Requirements](#). For information on coasting trade license, refer to [Memorandum D3-5-7, Temporary Importation of Vessels](#). For information relating to trade incentive programs that may apply, refer to the [D7 – Duty Deferral Programs Memoranda series](#). For information on the release of commercial goods, refer to [Memorandum D17-1-4, Release of Commercial Goods](#).

# Guidelines and General Information

## Definitions

1. The following definitions apply to this memorandum:

**Administrative Monetary Penalty System (AMPS)** (*Régime de sanctions administratives pécuniaires (RSAP)*)

A system whereby the Canada Border Services Agency (CBSA) issues monetary penalties to commercial clients for violating the CBSA's trade and border legislation. The purpose of AMPS is to provide the Agency with a means to deter non-compliance by its clients and ensure a consistent application of legislation and border regulation.

**Canadian Export Reporting System (CERS)** (*Système canadien de déclaration des exportations (SCDE)*)

A secure data transmission option that allows exporters and customs service providers to electronically submit export declarations and Summary Reporting Program monthly reports to the CBSA.

**Cargo** (*Fret*)

A term used to describe a collection of goods or shipment. It consists of a grouping of related goods. The cargo is detailed on a bill of lading, waybill, the manifest and/or a cargo control document.

**Cargo Control Document (CCD)** (*Document de contrôle de fret (DCF)*)

A manifest or other control document (e.g., [A8A\(B\), In Bond-Cargo Control Document](#)) that acts as the record of a shipment entering or exiting Canada, or moving within Canada.

**Cargo Control Number (CCN)** (*Numéro de contrôle du fret (NCF)*)

The cargo control number is a number assigned to a transport document. It uniquely identifies cargo detailed on a cargo submission. The cargo control number consists of the carrier code followed by a unique reference number assigned by the carrier/representative and cannot contain spaces. 1<sup>st</sup> 4 characters = CBSA approved carrier code. This is often used to populate the "Unique Carrier-Assigned Code" field on export declarations submitted via CERS.

**Carrier** (*Transporteur*)

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

**Carrier Code** (*Code de transporteur*)

As stated in the [Customs Act](#), means the unique identification number issued by the Minister either under subsection 12.1(4) or before the coming into force of that subsection. It is the unique identifier of carriers for CBSA purposes.

**Commercial Goods** (*Marchandises commerciales*)

Goods that are or will be exported for sale or for any industrial, occupational, commercial, institutional or other similar use.

**Consolidated Shipment** (*Expédition groupée*)

A method of shipping whereby individual shipments from various exporters are combined to form a single shipment.

**Consortium** (*Consortium*)

A group of carriers formed to undertake a partnership beyond the resources of any one member.

**Conveyance** (*Moyen de transport*)

Any vehicle, aircraft or water-borne craft or any other contrivance that is used to move persons or goods.

**Conveyance Operating Carrier (COC)** (*Transporteur exploitant le moyen de transport (TEMT)*)

The carrier company operating the conveyance transporting goods to Canada. This is true whether the carrier company owns the conveyance outright, leases the conveyance, or whether any type of security interest is registered on the conveyance.

**Conveyance Reference Number (CRN)** (*Numéro de référence du moyen de transport (NRMT)*)

A unique reference number given by the Conveyance Operating Carrier (COC) to the CBSA for a certain journey or departure of a means of transport.

**Conveyance Report** (*Déclaration du moyen de transport*)

A document used to report the movement of a conveyance to a place outside Canada.

**Customs Service Provider** (*Prestataire de services douaniers*)

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.

**Electronic Data Interchange (EDI)** (*Échange de données informatisées (EDI)*)

A method to electronically transmit import or export data and accounting documents to the CBSA.

**Exporter** (*Exportateur*)

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, that is, residing outside of Canada but exporting goods from Canada.

**Export Reporting Office** (*Bureau de déclaration des exportations*)

Means a customs office designated under the section 5 of the [Customs Act](#) for the purpose of reporting goods that are exported.

**First Port of Arrival (FPOA)** (*Premier port d'arrivée (PPA)*)

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

**In-transit** (*En transit*)

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

**Mail** (*Courrier*)

As set out in the section 2 of the [Canada Post Corporation Act](#), means mailable matter from the time it is posted to the time it is delivered to the addressee thereof.

**Export Reporting Memorandum of Understanding (MOU)**

(*Protocole d'entente (PE) sur la déclaration des exportations*)

With respect to the export of cargo, means a carrier or customs service provider who has formally entered a legally non-binding written agreement with the CBSA and agrees to export only goods that have been or will be reported by the exporter in accordance with the regulations.

**Non-Resident Exporter** (*Exportateur non résident*)

An exporter whose business is not located in Canada but exports goods or causes goods to be exported from Canada.

**No Declaration Required (NDR)** (*Aucune déclaration requises (ADR)*)

Categories of goods to be exported that are exempt from reporting and do not require the submission of an export declaration to the CBSA.

**Place of Exit** (*Lieu de sortie*)

Means the location in Canada from which export goods are exported.

**Re-manifest** (*Nouveau manifeste*)

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

**Summary Reporting Program** (*Programme de déclaration sommaire*)

A reporting method for approved exporters who ship bulk and homogenous goods, that allows participants to report exported goods after they have left Canada. See [Memorandum D20-1-1, Exporter Reporting](#), for more information.

**General Information**

2. Section 95 of the [Customs Act](#) and the [Reporting of Exported Goods Regulations](#) require that all Canadian exports, including in-transit movements, be reported in writing to the Canada Border Services Agency (CBSA) to an export reporting office within prescribed time frames. For more information on exporter reporting obligations, refer to [Memorandum D20-1-1, Exporter Reporting](#), or visit the [Guide to Exporting Commercial Goods from Canada](#) website.

**Carrier Reporting and Control Procedures**

3. The exporting carrier is responsible for reporting the conveyance and the cargo through the submission of the conveyance report and cargo control documents (CCD(s)).
4. Where specific time frames do not exist for the submission of the carrier's export documentation, the conveyance report and CCD(s) should be submitted to the CBSA prior to departure. Early submission of documentation will reduce the possibility of delays from needing to offload goods from a conveyance for examination.
5. For goods transiting through Canada, the exporting carrier must use the same carrier code on the cargo and conveyance reports of the export documentation that was used at the time of import (unless a re-manifest took place during transit).
6. Cargo and Conveyance reports must be reported to an export reporting office. For locations and hours of operations, visit the [CBSA website](#).

**Conveyance Reporting**

7. Subsection 9(1) of the [Reporting of Exported Goods Regulations](#) states that the carrier, regardless of Memorandum of Understanding (MOU) status, must present the conveyance report to the export reporting office closest to the place of exit before the conveyance departs.
  - a. In the marine mode, at the export reporting office closest to the place where the goods are loaded aboard the vessel for export.
  - b. In the rail mode, at the export reporting office closest to the place where the railcar on which the cargo is loaded is assembled to form part of a train, except where the CBSA and rail carrier(s) have formally agreed to alternative reporting timelines/procedures.
  - c. In all other cases, at the export reporting office closest to the place of exit from Canada.
8. The Conveyance Reference Number (CRN) must appear on the top right-hand corner of the conveyance report.
9. Where the conveyance report is presented electronically, the carrier is required to create an interim CRN that

must not be repeated within three years. This number must be noted in the “Remarks” field of the paper copy of the conveyance report presented to the CBSA.

10. Subsection 9(2) of the [Reporting of Exported Goods Regulations](#) exempts highway conveyances and regularly scheduled aircrafts from submitting a conveyance report unless the CBSA requests that the carrier report the conveyance.
11. Where the marine conveyance is loaded in more than one location, a conveyance report (form [A6, General Declaration](#)) must be presented to the export reporting office closest to each place of loading.

### **Cargo Reporting**

12. As per section 10 of the [Reporting of Exported Goods Regulations](#), the carrier must report all cargo in writing at the export reporting office located closest to the place where the cargo has been loaded onto the conveyance.
13. A highway carrier is not required to submit CCD(s) unless the export is part of an in-transit movement or the CBSA requests that the carrier report the cargo. For more information on in-transit movements, see paragraphs 17 to 25 of this memorandum.
14. Exporters are required to advise the carrier when the goods they are exporting fall under the reporting exemptions found in section 6 of the [Reporting of Exported Goods Regulations](#). The exporter would provide the No Declaration Required (NDR) to the carrier. For a list of NDR numbers, consult Appendix B of [Memorandum D20-1-1, Exporter Reporting](#).
15. Where cargo is loaded aboard a conveyance at more than one port, the carrier is required to report the cargo loaded at each port. The carriers will also transmit the electronic version of the previously filed conveyance report.
16. For marine vessels that must load a single cargo in phases at the same port, form [A6A, Freight/Cargo Manifest](#), will be presented when the loading of the conveyance at that port has been completed. For marine vessels that must load cargo at more than one terminal/dock, form A6A will be presented when the loading of the conveyance at that port has been completed, so long as the vessel has not docked, berthed or conducted any commercial activities at another CBSA port between loading activities, and that no crew is disembarking the vessel at that other port prior to the completion of loading.

### **Report of in-transit movements**

17. An in-transit movement is considered both an import movement and an export movement. The report of the inbound movement is covered under section 12 of the [Customs Act](#) and the outbound movement is covered under section 95. This memorandum addresses only the policy and procedures as they pertain to the export movement of an in-transit shipment. For more information on the importation of cargo by mode, refer to the applicable [D3 Memoranda Series](#).
18. With regard to in-transit cargo, the CBSA aims to ensure that:
  - a. the cargo that exits the country is the same cargo that entered the country, i.e. original condition and quantity;
  - b. the in-transit cargo is not illegally diverted; and
  - c. the in-transit cargo is not a threat to Canada or its international destination.
19. Where the cargo is in-transit through Canada, and it originates from and is returning to the United States, the carrier will follow the processes outlined in [Memoranda D3-4-2, Highway Pre-arrival and Reporting Requirements](#) and [D3-6-6, Rail Pre-arrival and Reporting Requirements](#). Section 12 of the Regulations states that a highway carrier is not required to submit the cargo control document(s) unless the export is part of an in-transit movement or the CBSA requests that the carrier report the cargo.

20. With exception to air mode, as per section 11 of the [Reporting of Exported Goods Regulations](#), in-transit movements require that the exporting carrier, regardless of MOU status, report the in-transit cargo prior to export.
21. Cargo that is re-manifested for export must include the same information included on the previous CCN. For more information on re-manifests, refer to [Memorandum D3-1-1, Policy Respecting the Importation and Transportation of Goods](#).
22. All copies of the re-manifest CCDs must be presented to the CBSA. The mail and station copies of the re-manifest CCDs will be retained by the CBSA, and the remaining copies will be returned to the carrier. The original CCN will be manually acquitted in the CBSA systems with the new re-manifest CCN.
23. Unreleased cargo may move on the original manifest from the First Port of Arrival (FPOA), to the stated destination primary warehouse, or to the CBSA port of export (as indicated on the manifest), without a re-manifest. Liability for duties and taxes on the unreleased goods will remain with the bonded carrier associated with the CCN on the manifest, regardless of the carrier that physically transports the goods. Cargo tracers, if required, and any penalties for cargo infractions will be issued against the carrier associated with the CCN on the manifest.
24. The carrier must report the in-transit cargo in writing before the goods leave the country at the export reporting office:
  - a. Mail: closest to where the cargo is mailed;
  - b. Marine: closest to where the cargo is loaded on the vessel;
  - c. Air: closest to where the cargo is exported by aircraft;
  - d. Rail: closest to where the cargo is loaded on a train for export; and
  - e. Any other means: closest to where the goods are exiting the country.
25. When accidents, load shifts or other circumstances occur during the in-transit movement, the carrier must contact the nearest CBSA office. The CBSA will provide the carrier with instructions for managing the cargo.

### **Report of Cargo Exported from a Warehouse**

26. The carrier must submit the CCD(s) to the CBSA for validation before the cargo is removed from a bonded or sufferance warehouse for export. The carrier will present the CBSA-validated document(s) authorising the removal of the good from the warehouse to the warehouse operator. The carrier will also present the documents to the export reporting office closest to the point of exit.
27. Furthermore, the cargo is removed from a warehouse, an accounting document (e.g. form [B3-3, Canada Customs Coding Form](#)) must accompany the CCD(s). The accounting document and the CCD(s) must cross-reference each other and the description and quantities should be the same on both documents. Refer to Appendix C of [Memorandum D17-1-10, Coding of Customs Accounting Documents](#).
28. For more information on sufferance warehouses, refer to the [D4-Warehousing, Duty Free Shops and Ship's Stores Memoranda Series](#).

### **Air Shipments in Highway Service**

29. When necessary, an air carrier could employ the services of a highway carrier to transport cargo from a Canadian airport for export to an airport in the United States. In these situations, the cargo could either be re-manifested on a new highway CCD(s) and the highway carrier assumes full liability for the movement or alternatively, the highway carrier could also move on the air carrier's liability.

## **Consortium**

30. In a consortium of carriers, only the Conveyance Operating Carrier (COC) is obliged to submit the conveyance report to the CBSA. The COC must either provide the CRN or a copy of the conveyance report to the consortium members.
31. The COC must list all members of the consortium in the “Remarks” field of the conveyance report.
32. The carrier issued CRN links the cargo of the consortium members to the conveyance and must appear on the top right-hand corner of the CCD(s) of each member. Alternatively, the consortium member may submit a copy of the COC conveyance report.

## **Export Reporting Memorandum of Understanding (MOU)**

33. An Export Reporting Memorandum of Understanding (MOU) is an administrative arrangement between the CBSA and a carrier or customs service provider designed to enhance the security of international trade, expedite export shipments and increase compliance.
34. Air, marine and rail carriers who transport goods for export, may enter into an Export Reporting Memorandum of Understanding (MOU) with the CBSA as per section 13 of the [Reporting of Exported Goods Regulations](#).
35. The agreement is based on the participant’s commitment to facilitate the export of only those goods that have been reported to the CBSA by the exporter, or in the case of summary reporting, will be reported to the CBSA by the exporter.
36. MOU participants are authorized to submit the CCD(s) after the conveyance has left Canada by presenting prescribed evidence of meeting reporting requirements. The time frames for reporting are as follows:
  - a. Where the cargo is exported by vessel, within three business days after the day on which the vessel departs from the place in Canada where it is loaded.
  - b. Where the cargo is exported by rail, within one business day after the day on which the railcar on which the cargo is loaded is assembled to form part of a train for export, except where the CBSA and rail carrier(s) have formally agreed to alternative reporting timelines/procedures.
  - c. Where the cargo is exported by aircraft, within one business day after the day on which the aircraft departs from the place in Canada where it is loaded.
37. In this regard, the exporter must demonstrate to the exporting carrier that the goods have been reported or in the case of summary reporting as per section 4(1) of the [Reporting of Exported Goods Regulations](#), will be reported to the CBSA by providing the proof of report number, the summary reporting ID (SUM ID) number and NDR. Failure to comply may result in a penalty.
38. The MOU participant (carrier) should not accept a proof of export report that does not follow one of the formats identified in Appendix D of [Memorandum D20-1-1, Exporter Reporting](#).
39. The MOU participant (carrier) will record the exporter’s proof of report number, SUM ID number or NDR, in the “Associated Transport Document Number” field when submitting via EDI. The carrier could also submit an alternate report as long as it contains the same information that is required on a cargo control document and it is submitted that within the time frames outlined in the MOU.
40. In the case of consolidated shipments, the MOU participant (carrier) must provide the exporter’s proof of report number, SUM ID number or NDR for each shipment consolidated within the container/trailer/railcar.
41. The MOU participant (carrier) will need to supply the exporter with a transportation document number before the exporter can provide the MOU participant with a proof of report number. The transportation document

number is a compulsory element of the exporter's export declaration and may be in the form of a booking number, manifest number, waybill number or a contract of carriage. For more information on transportation document numbers, see the [Export Electronic Commerce Client Requirements Document \(ECCRD\)](#). To submit an export declaration, and obtain a proof of report number, the following two electronic reporting methods are available to exporters and customs service providers:

- a. Canadian Export Reporting System (CERS)
- b. G7 Electronic Data Interchange Export Reporting

**Note:** Where the transportation document number is not yet available, the carrier will supply the exporter with an alternative reference number. For more information, refer to Appendix D in [Memorandum D20-1-1, Exporter reporting](#).

42. As per section 12 and subsection 13(4) of the [Reporting of Exported Goods Regulations](#), the CBSA reserves the right to request that the MOU participant submit the CCD(s) before the goods leave Canada.
43. The CBSA will verify the CCD(s) of the MOU participant to ensure that the commitments under the MOU are upheld. The CBSA reserves the right to terminate the agreement at any time.

### **Report of Fishing Vessels and Catch**

44. As per section 16 of the [Reporting of Exported Goods Regulations](#), a commercial fishing vessel, that is registered or licensed under the [Canada Shipping Act](#), is exempt from conveyance reporting if the carrier reports the vessel in writing to the CBSA export reporting office before the beginning of the fishing season.
45. As per section 17 of the [Reporting of Exported Goods Regulations](#), all catch that is caught by such vessel in Canadian territorial waters and then delivered to a port outside Canada, or delivered to a foreign registered commercial fishing vessel bound for a port outside Canada shall be reported in writing by the exporter to the CBSA export reporting office immediately on the return of the vessel to Canada. For more information on reporting of catch, refer to [Memorandum D20-1-1, Export Reporting](#).

### **Report of Ferries**

46. Section 18 of the [Reporting of Exported Goods Regulations](#) states that where a vessel is used on a particular day solely or principally for the transportation of conveyances or travelers across international waters, the carrier will report the exportation of the vessel by presenting the conveyance report to the CBSA export reporting office located nearest to the place where the vessel docks immediately upon its return to Canada after its last trip of the day.

### **Record Keeping**

47. Records must be kept in accordance with the policies set forth in [Memorandum D20-1-5, Maintenance of Records and Books in Canada by Exporters and Producers](#). In most cases, records must be retained for six years following the exportation of the commercial goods.



## **Privately Printed Forms**

48. The privately printed conveyance report and/or CCD(s) are accepted as long as they contain all prescribed fields and are in accordance with the specifications outlined in [Memorandum D3-1-1, Policy Respecting the Importation and Transportation of Goods](#).

## **Enforcement Information**

49. For enforcement purposes, the CBSA may conduct examinations on a selective basis. If the CBSA refers a shipment for examination, any moving or unloading of goods is completed by, and at the expense of, the carries, as per the [Customs Act 95\(3\)\(b\)](#).
50. An enforcement action may be taken against non-compliant carriers if the intent to export the goods from Canada has been demonstrated.
51. An amendment to the carrier's export reporting documentation is permitted, for more information on voluntary disclosures, refer to [Memorandum D11-6-4 - Relief of Interest and/or Penalties Including Voluntary Disclosure](#).

## **Penalty Information**

52. Failure to comply with the CBSA requirements outlined in the [Customs Act](#) and in the [Reporting of Exported Goods Regulations](#), may result in the seizure and forfeiture of the goods and/or conveyance, and in serious cases, criminal charges may be applicable. For further information on administrative monetary penalties, refer to [Memorandum D22-1-1, Administrative Monetary Penalty System](#) and to the [AMPS web page](#).

## **Additional Information**

53. For additional information, within Canada, call the Border Information Service at **1-800-461-9999**. From outside Canada, call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

<b>References</b>	
<b>Issuing Office</b>	Transporter and Cargo Control Programs Unit Program and Policy Management Division Commercial Program Directorate Commercial and Trade Branch
<b>Headquarters File</b>	7605-10
<b>Legislative References</b>	<a href="#">Canada Post Corporation Act</a> <a href="#">Canada Shipping Act</a> <a href="#">Customs Act</a> <a href="#">Reporting of Exported Goods Regulations</a>
<b>Other References</b>	<a href="#">D3-1-1</a> , <a href="#">D3-3-1</a> , <a href="#">D3-4-2</a> , <a href="#">D3-5-7</a> , <a href="#">D3-6-6</a> , <a href="#">D4 series</a> , <a href="#">D7 series</a> , <a href="#">D11-6-4</a> , <a href="#">D17-1-4</a> , <a href="#">D17-1-10</a> , <a href="#">D20-1-1</a> , <a href="#">D20-1-5</a> , <a href="#">D23-2-1</a> <a href="#">Export Electronic Commerce Client Requirements Document (ECCRD)</a>
<b>Superseded Memorandum D</b>	D3-1-8 dated April 19, 2018
<b>Date Modified</b>	Date, Month, 2022

## Final Approval

(check one option, obtain required signatures and date)

- OK to E-PRINT**
- OK to E-PRINT once written corrections are made**
- Once written corrections are made, RESUBMIT new proofs**

\_\_\_\_\_  
**Manager's approval/signature**

\_\_\_\_\_  
**Print Manager's name**

Date: \_\_\_\_\_

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**Director's approval/signature**

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**Print Director's name**

Date: \_\_\_\_\_