

# Memorandum D11-11-3: Advance Rulings for Tariff Classification

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

## Plain language summary

**Target audience:** Importers of commercial goods

**Key content:** When and how to apply for an advance ruling for tariff classification; how to withdraw an application; when the CBSA may decline to issue an advance ruling; appeals and requests for review; how to request modifications (changes) to an advance ruling.

**Keywords:** CARM, imported goods, advance ruling, tariff classification, conditional relief tariff items, Import Control List, prohibited goods, reason to believe

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## Updates made to this D-memo

This memorandum has been revised to :

- remove subparagraph 51(b), which states that the CBSA may decline to issue a ruling where the applicant has already been issued a national customs ruling (NCR) or a decision for the same goods subject to the application
- reflect changes introduced by CBSA Assessment and Revenue Management (CARM), specifically, the need for importers to register their businesses in the CARM Client Portal (CCP) and delegate a business account manager

- include a link to onboarding documentation under the Related links section
- include a link to the CARM web page under the Related links section
- delete the Additional information section

The changes relating to CARM do not affect or change any of the existing policies or procedures.

## Definitions

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

### Applicant

Person under whose name the advance ruling is issued.

### Advance ruling

Tariff classification advance ruling of goods, issued under paragraph 43.1(1)(c) of the Act.

### Authorized agent

Any person who is authorized to transact business with the CBSA on behalf of the importer of the goods in Canada, or the exporter or producer of those goods outside of Canada (customs broker, trade consultant, etc.)

### CARM

CBSA Assessment and Revenue Management (CARM) is a system that aims to transform the importation process. The clients will have access to the CARM Client Portal, an innovative self-service tool that modernizes how the trade community interacts with the CBSA.

### CARM Client Portal (CCP)

Online client interface allowing a registered user to submit, view, and respond to the processing of the application for an advance ruling or request its withdrawal, or a modification of an advance ruling.

### 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.

### Same goods

Identical goods and other models/styles of goods that have the same purpose/function as the goods that are the subject of the advance ruling, that differ in a manner (e.g., size, colour, capacity, etc.), but that are classified under the same 10-digit tariff classification number.

### Trade chain partner (TCP)

Person, such as an authorized agent, importer of goods in Canada, foreign exporter, foreign producer, lawyer, accountant, carrier, foreign vendor, shipping agent, and marine agent.

### 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 a TCP.

## Guidelines

### Rulings pertaining to origin, valuation, marking, and rulings for origin under free trade agreements

1. 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 (NCR), pursuant to [Memorandum D11-11-1: National Customs Rulings](#).
2. 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

3. Pursuant to the [Tariff Classification Advance Rulings 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.

4. The CBSA requires a written authority or a delegated authority in the CARM Client Portal (CCP) 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. When an application is submitted by an authorized agent on behalf of another person, the term “applicant” always refers to the person under whose name the ruling is issued. The advance ruling will always be issued under the applicant’s name. 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 in the CARM Client Portal (CCP) main page, provided in the [Related links](#) section of this memorandum.

## General information on applications for advance rulings

5. An application for an advance ruling may be submitted using one of these three methods: via the CCP, by e-mail, or by mail. It must include the information listed in [Appendix A: Content and conditions of an application for a tariff classification advance ruling or a request for a modification or validation of an advance ruling](#). Refer to each section dedicated to these methods for more information.

6. According to section 3 of the *Tariff Classification Advance Ruling 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 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, or if supplementary information is required during the processing of the application, the CBSA cannot guarantee that the advance ruling will be issued before the date of the importation of the goods. Although the CBSA encourages TCPs to submit an application for an advance ruling, an advance ruling is optional and not required to import goods.

7. If information is missing from the application for an advance ruling, the CBSA may, during its preliminary review, request supplementary information from the applicant or their authorized agent, including that a sample be sent for a CBSA laboratory analysis to obtain the composition of the goods. The request will be sent to the applicant or to their authorized agent via the applicant’s chosen method of communication. In that case, the 120-day service standard calculation will begin upon receipt of the supplementary information (e.g., a CBSA laboratory analysis report, detailed product information, etc.), provided that the information required to issue a ruling has also been submitted.

8. The CBSA may also, beyond the preliminary review period, request supplementary information from the applicant or their authorized agent. In that case, the period of time taken between the CBSA sending the request for supplementary information and receiving the required supplementary information (e.g., a CBSA laboratory analysis report, detailed product information, etc.), will not be counted as part of the 120-day service standard calculation.

9. The applicant or their authorized agent will be given a period of not less than 30 days from the date of the request for supplementary information to provide the requested information, or to comply with the requirements referred to in the request (e.g., provide a sample). 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.

10. An application for an advance ruling is to be submitted for a single good and the advance ruling rendered for those goods will only apply to goods that meet the definition of “same goods” as found in paragraph 1 above. An additional application for an advance ruling should be submitted for goods that do not meet the definition of “same goods.”

11. If an applicant or an authorized agent has difficulty obtaining proprietary information from the exporter or producer of the goods outside of Canada, they may ask for an analysis report from a private laboratory or request that the exporter or producer of those goods outside of Canada send the information directly to the CBSA. All information provided to the CBSA is protected by restrictions on use and disclosure as outlined in section 107 of the Act.

12. The CBSA reserves the right to validate the accuracy of any information provided by the applicant or their authorized agent.

13. The applicant or their authorized agent 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’ material safety 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.

14. The CBSA will give consistent advance rulings with respect to applications for advance rulings based on facts and circumstances that are identical in all material respects and shall provide the reasons for the advance ruling.

15. The person to whom the advance ruling was given (the applicant) or the authorized person must advise the CBSA if the material facts or material circumstances (e.g., composition of the goods) upon which the original ruling was based have changed.

## **Applications for an advance ruling for tariff classification**

### **Via the CARM Client Portal**

16. The CARM Client Portal (CCP) provides registered importers and authorized agents with the ability to electronically submit an application for an advance ruling to the CBSA and to view these rulings. This process facilitates the application, and subsequent processing, modification, or revocation of advance rulings.

17. The CBSA encourages TCPs to use the CCP to submit applications for advance rulings.

18. An application for an advance ruling can be submitted via the CCP 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. A TCP that does not have a BN9 and RM can still submit the application by e-mail or mail in accordance with the procedures outlined in the [By e-mail or by mail](#) section of this memorandum.

19. A TCP that wishes to submit an application for an advance ruling via the CCP, 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 Related links section of this memorandum. Once they have been issued a BN9 and RM, a TCP may register and create a CCP Account under one of the TCP 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 CCP, which is used to submit an application for an advance ruling and where the application is processed. To do so, once the TCP has created the user account in the CCP, they must 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. The advance ruling, when the application has been submitted by an importer, will be issued in their name and will be available under their business account in the CCP. When the application has been submitted by an authorized agent on behalf of an importer, the advance ruling will be issued in the name of the importer and will be available under the importer's business account in the CCP. The authorized agent will have access to the ruling as long as the appropriate authority and system access are granted.

22. For questions related to registration in CARM or access to the CCP, refer to the CCP Guide accessible via the Onboarding documentation link into the CCP main page, provided in the Related links section of this memorandum.

23. An authorized agent 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.

24. Trade consultants may create a business account in the CCP but will require a business number (BN) and a special importer/exporter program (RM) account number. To make an access request to the CCP, trade consultants must contact the CARM Client Support Helpdesk (CCSH) by completing the web form found at the link provided in the Related links section of this memorandum. An existing TCP may authorize the trade consultant to act on their behalf provided that the TCP has given them the appropriate Delegation of Authority.

25. For questions related to the delegation of authority in the CCP, refer to the Delegation of Authority User Guide accessible via the Onboarding documentation link into the CCP main page, provided in the Related links section of this memorandum.

26. For more information on how to submit an application for an advance ruling through CARM, refer to the User Guide—Managing Rulings, accessible via the Onboarding documentation link into the CCP main page, provided in the Related links section of this memorandum.

27. If further assistance is required, contact the CCSH by completing the web form, or contact the border information service (BIS). The link to the web form can be found in the [Related links](#) section and the link to BIS can be found in the [Contact us](#) section of this memorandum.

### **By e-mail or by mail**

28. An application for an advance ruling has to be made in the form of an e-mail or a letter, in English or French, and must be signed by the applicant or their authorized agent. The person who signs the application for an advance ruling should have sufficient knowledge of the goods pertaining to the application.

29. The applicant or their authorized agent who chooses to exchange information with the CBSA by 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 or their authorized agent 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.

30. 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: Request for exchange of information by e-mail with the Canada Border Services Agency \(CBSA\)](#).

31. An applicant or their authorized agent who does not indicate clearly in the request their choice between encrypted and non-encrypted e-mail, or whose 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).

32. 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 books and records are kept. 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 submitted 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 and the service standard calculation will not start prior to the reception of the application by the appropriate office. The application for an advance ruling should be marked "Attention: Application for Tariff Classification Advance Ruling." Please refer to [Trade Operations Divisions: Mail and email addresses](#).

33. The advance ruling, when the application has been submitted by an importer of goods into Canada, an exporter or producer outside of Canada, will be issued in their name and will be sent to them via the applicant's chosen method of communication.

34. The advance ruling, when the application has been submitted by an authorized agent on behalf of an importer of goods into Canada, an exporter or producer outside of Canada, will be issued in the name of the importer, exporter or producer and sent to them via the applicant's chosen method of communication. The authorized agent will receive a carbon copy of the advance ruling issued in the name of their client.

35. For more information on the content and conditions of an application for a tariff classification advance ruling, refer to [Appendix A: Content and conditions of an application for a tariff classification advance ruling or a request for a modification or validation of an advance ruling](#).

## **Publication of an advance ruling**

36. 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. Although there is no obligation to do so, the CBSA encourages the applicant or their authorized agent to consent to the publication of the advance ruling, which will allow the CBSA to publish it on its website, at the link found in the Contact us section of this memorandum.

37. The applicant or their authorized agent must indicate if they give or do not give their consent to the publication of the advance ruling and any of its future modifications. For applications for an advance ruling submitted via the CCP, this is made directly in the CCP. For applications submitted by e-mail or by mail, it is required to complete and submit [Appendix B: Publication of the advance ruling](#) with the application. Failure to provide one of the consent statements will result in either a request for supplementary information or the application for an advance ruling being declined. Please note that an applicant can revoke their consent to the publication of the advance ruling and its future modifications at any time by contacting the CBSA at the coordinates found in the Contact us section of this memorandum.

38. Published advance rulings are for reference purposes only, since a ruling applies only to importations made by the persons and under the circumstances mentioned in the [Validity and applicability of an advance ruling](#) section of this memorandum. For this reason, the CBSA encourages persons to apply for their own advance ruling.

## **Application for an advance ruling for a conditional relief tariff item**

39. 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 or their authorized agent 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 submitted, may meet 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.

40. 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 met.

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

41. 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. For example, it may facilitate the application for import permits from Global Affairs Canada for the importation of agricultural goods subject to tariff rate quotas.

42. 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**

43. 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. For more information, please contact the CBSA border information service (BIS) at the coordinates in the Contact us section of this memorandum.

## **Prohibited goods**

44. An advance ruling will be issued for goods that are classified under tariff items 9897.00.00 or 9898.00.00, except for cases of goods mined, manufactured or produced wholly or in part by prison or forced labour. In such cases, the advance ruling will only include the classification number of the goods under Chapters 1 to 97 of the *Customs Tariff* and will not provide a decision related to the use of prison or forced labour in the mining, manufacturing or production of the goods.

45. Persons that are having difficulty determining whether goods may be classified under tariff items 9897.00.00 or 9898.00.00, except for cases of goods mined, manufactured or produced wholly or in part by prison or forced labour, should submit an application for an advance ruling for tariff classification. The advance ruling will advise the applicant or their authorized agent whether such goods are prohibited from importation into Canada. The complete text of these tariff items can be obtained from the *Customs Tariff*. For more information, refer to the [D9 Series of Memoranda: Prohibited Importations](#), and [Memorandum D19-13-2: Importing and Exporting Firearms, Weapons and Devices](#).

46. Persons are responsible for ensuring that all goods they import or are planning on importing into Canada comply with Canadian legislation. It is the responsibility of the importing person to conduct due diligence on its supply chains to ensure that the goods they import into Canada have not been mined, manufactured or produced wholly or in part by prison or forced labour. For more information, refer to [Memorandum D9-1-6: Goods Manufactured or Produced by Prison or Forced Labour](#).

47. 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 [piu-uip@cbsa-asfc.gc.ca](mailto:piu-uip@cbsa-asfc.gc.ca). 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, 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 Treasonous](#).

48. The CBSA reserves the right to revoke an advance ruling if the goods are determined to be non-compliant with Canadian legislation.

## **Withdrawing an application for an advance ruling**

49. An application for an advance ruling may be withdrawn by the applicant or their authorized agent at any time before the ruling is issued. To do so, they must inform the CBSA office responsible for processing the advance ruling via the applicant's chosen method of communication. The CBSA will then proceed with the withdrawal request and advise the applicant and their authorized agent that the application for an advance ruling is considered withdrawn.

50. For more information on how to withdraw an application for an advance ruling submitted via the CCP, refer to the User Guide: Managing Rulings, accessible via the Onboarding documentation link into the CCP main page, provided in the Related links section of this memorandum.

## Declining to issue an advance ruling

51. The CBSA may decline to issue an advance ruling in certain circumstances, including:

- (a) the application for an advance ruling relates to hypothetical goods (goods that do not exist);
- (b) it is not possible to determine all the material facts (i.e., the information provided is insufficient to classify the goods);
- (c) the application for an advance ruling pertains to more than a single good, such as the entire contents of a commercial catalogue;
- (d) supplementary information requested from the applicant or their authorized agent was not provided to the CBSA within the specified period; or
- (e) the application for an advance ruling does not meet the required conditions described in Appendix A of this memorandum.

52. In cases where the CBSA declines to issue the advance ruling, the applicant and their authorized agent will be advised of this decision either by e-mail, mail, or via the CCP, depending on the applicant's chosen method of communication.

53. The fact that the CBSA has declined to issue an advance ruling does not preclude an applicant or their authorized agent from submitting 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: Content and conditions of an application for a tariff classification advance ruling or a request for a modification or validation of an advance ruling](#).

## Postponing the issuance of an advance ruling

54. Pursuant to the *Tariff Classification Advance Ruling 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.

55. The CBSA may postpone the issuance of an advance ruling in cases where policy interpretation is under review as a result of the circumstances noted in the paragraph above, as well as following a legislative or regulatory change.

56. In cases of postponement of the issuance of the advance ruling, the CBSA will advise the applicant and the authorized agent via the applicant's chosen method of communication. The applicant or their authorized agent 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.

## Validity and applicability of an 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 apply to the same goods to those that are the subject of the advance ruling, as per the definition of "same goods" found in paragraph 1 above, and will be honoured by the CBSA only when importations of the goods subject to the ruling are made by one of the following persons:

- (a) the person to whom the advance ruling was given (the applicant);
- (b) persons importing the goods subject of the advance ruling directly from the person to whom the advance ruling was given (the applicant) (i.e., where the applicant is an exporter or producer of the goods outside of Canada);
- (c) persons importing the goods subject of the advance ruling and selling the same goods directly to the person to whom the advance ruling was given (the applicant).

59. 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.

60. It is recommended that the importer quote the advance ruling number (case number) in the appropriate area on the Commercial Accounting Declaration (CAD).

61. Although an importer of the goods into Canada may quote, in the CAD, an advance ruling case number that was given to another person, the CBSA is not bound by the decision found in the advance ruling with regards to that importation, unless the goods have been imported by the persons and under the circumstances mentioned in paragraph 58 and 59 above. For this reason, 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.

## **Reason to believe and corrections**

62. According to section 32.2 of the Act, as indicated in [Memorandum D11-6-6: Reason to Believe and Corrections to the Declaration of Origin, Tariff Classification or Value For Duty](#), an advance ruling addressed directly to a person is considered a document containing specific information regarding the tariff classification of goods that gives this person “reason to believe” that a declaration is incorrect. For the purposes of the obligation to make corrections to incorrect declarations, the advance ruling applies to goods that are “same” or that are “similar” to the goods that are the subject of the advance ruling.

63. When specific information that gives “reason to believe” was available to the person prior to the issuance of the advance ruling, the person has the obligation to make corrections to all incorrect declarations for same and similar goods that have been made 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.

## **Request for review**

64. According to subsection 60(2) of the Act, a person may request a review of an advance ruling made under section 43.1 of the Act, within ninety days after it is given to the person. This date may not be the same as the ruling’s effective date.

65. The person to whom a modification or a revocation of an advance ruling is given (the applicant) or their authorized agent may request a review of the modification or the revocation of an advance ruling under subsection 60(2) of the Act.

66. When an advance ruling is given 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. For more information on requests for a review made under subsection 60(2) of the Act, refer to [Memorandum D11-6-7: Request Under Section 60 of the Customs 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 person to whom the advance ruling was issued under paragraph 60(4)(b) of the Act may file an appeal to the CITT under section 67 of the Act within 90 days of the date of that decision if they are aggrieved by that CBSA decision.

## **Conflicting rulings, re-determinations and further re-determinations**

69. In cases where the applicant has been issued conflicting national customs rulings, advance rulings rendered under section 43, re-determinations or further re-determinations rendered under sections 59, 60, 61 of the Act, the applicant should advise the CBSA.

70. When the CBSA is advised or 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(s) or decision(s) to correct the issue.

## **Modification or revocation of an advance ruling and goods affected**

71. The CBSA may review an advance ruling at any time following its issuance.

72. As a result of the review and as stated in the *Tariff Classification Advance Ruling 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.

73. 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.

74. A modification or revocation of an advance ruling will be effective on the date it is issued. However, the CBSA may, upon request by the applicant or on its own initiative, postpone the effective date of such a modification or revocation for a period of up to 90 calendar days from the date of issuance pursuant to section 16(1) of the *Tariff Classification Advance Rulings Regulations*. Such a postponement shall be granted to the applicant provided they can demonstrate, to the satisfaction of the CBSA, that they relied in good faith and to their detriment on the advance ruling.

75. The evidence of reliance shall include contracts, purchase orders, past importations, or other documentation which establish that contracts for, as well as the production of goods to be imported after the modification or revocation of the advance ruling, were arranged prior to the modification or revocation, and shall specifically identify the advance ruling on which reliance is claimed.

76. A modified ruling containing a new postponed effective date, if applicable, will be issued to an applicant requesting such a postponement of the effective date of an advance ruling pursuant to subsection 16(1) of the *Tariff Classification Advance Rulings Regulations*.

77. An application for postponement of the effective date of the modification or revocation should be made via CARM by using the “Modify” function in the CCP, or sent by e-mail or by mail to the office that issued the modification or revocation of the advance ruling, within 90 days from the issuance of the modification or revocation.

78. 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.

79. 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.

80. The person to whom the advance ruling was given (the applicant) may have to make corrections to incorrect declarations or may apply 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, refer to *Memorandum D11-6-6: Reason to Believe and Corrections to the Declaration of Origin, Tariff Classification or Value For Duty*, and [Memorandum D6-2-3: Refund of Duties](#).

## **Request for a modification or validation of an advance ruling**

81. Please note that the following section does not apply to advance rulings that are appealed or issued under sections 60 or 67 of the Act.

82. A person to whom the advance ruling was given (the applicant) or their authorized agent may submit a request to the CBSA for the determination of the validity of the advance ruling at any time following a change in the material facts or material circumstances, a decision taken by a Canadian court or tribunal, or a change in the laws of Canada, including updates to the *Customs Tariff* schedule, that could have affected the advance ruling. Such requests for determination of the validity of an advance ruling must be submitted to the CBSA either through the CCP, by e-mail, or by mail. For more information, refer to the User Guide: Managing Rulings, accessible via the Onboarding documentation link into the CCP main page, provided in the Related links section of this memorandum.

83. If the material facts or material circumstances have changed since the initial ruling was issued, the person to whom the advance ruling was given (the applicant) or their authorized agent should clearly indicate this in their request for a modification or validation and provide all relevant details. The CBSA may require supplementary information to determine the tariff classification and/or origin of the goods subject to the request for modification or validation.

84. The CBSA recommends that TCPs use the CCP to submit a request for a modification or validation of a ruling to the CBSA. For more information on CARM, refer to the link provided in the Related links section of this memorandum.

85. For cases where the application for an advance ruling has been submitted via the CCP and where this advance ruling has been issued via the CCP, the request for a modification or validation of the advance ruling must be submitted by using the “Modify” function in the CCP. For more information, refer to the User Guide:

Managing Rulings, accessible via the Onboarding documentation link into the CCP main page, provided in the Related links section of this memorandum.

86. For cases where the application for an advance ruling has been submitted by e-mail or mail and where the advance ruling has been issued via the CCP, the request for modification or validation of an advance ruling may be submitted via the CCP as a “new application for an AR” if the person to whom the advance ruling was given (the applicant) or their authorized agent is registered in CARM. For more information, refer to the User Guide: Managing Rulings, accessible via the Onboarding documentation link into the CCP main page, provided in the Related links section of this memorandum.

87. Alternatively, for cases where the application for an advance ruling has not been requested nor issued via the CCP, the request for a modification or validation of an advance ruling may be submitted by the applicant or their authorized agent by e-mail or mail to the CBSA office where the original advance ruling was issued and must be titled “Request for a modification or validation of ruling number xxxxxx (TRS, TCMS or CARM number)”. Please attach a copy of the original ruling to facilitate the processing of the modification or validation request.

88. Following the receipt of a request for modification or validation of a ruling, if the CBSA determines that the tariff classification and/or the origin (when applicable) of the goods remains unchanged, a validation letter confirming the initial decision will be issued. If the CBSA determines that the tariff classification and/or the origin (when applicable) of the goods has changed, a modified ruling will be issued. The advance ruling may also be revoked in certain cases, e.g., cases where the tariff classification number has been deleted from the *Customs Tariff*, etc.

89. The CBSA will advise the person to whom the advance ruling was given (the applicant) and their authorized agent of the result of the review either through the CCP, by e-mail or by mail, depending on the applicant’s chosen method of communication. The 120-day service standard applies to a request for a modification or validation of an advance ruling, the same service standard as an application for an advance ruling. For more information, refer to the [Modification or revocation of an advance ruling and goods affected](#) section of this memorandum.

## **Record retention and disposal**

90. The advance ruling and its supporting documentation are subject to the CBSA’s record retention and disposal procedures. The applicant or their authorized agent 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. If such request is not submitted as required, the CBSA will consider the request but cannot guarantee that the supporting literature and/or sample will be returned.

## **Confidentiality**

91. 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 applicant 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 applicant or their authorized agent. 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 or their authorized agent consents to the publication of the advance ruling in its entirety, such information will be included in the advance ruling.

## **Appendix A: Content and conditions of an application for a tariff classification advance ruling or a request for a modification or validation of an advance ruling**

1. An application for an advance ruling or a request for a modification or validation of an advance ruling must be made in English or French, and supported by complete information as found below.
2. The applicant must provide their business number, when such a number has been issued to them.
3. An application for an advance ruling or a request for a modification or validation of an advance ruling must contain the name, telephone number, mailing address, and e-mail address, if the application was submitted by e-mail or mail, of a contact person who has full knowledge of the goods, is able to answer the questions relating to the application, and know to whom the CBSA may direct inquiries.
4. An application for an advance ruling or a request for a modification or validation 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.

5. 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 agent. Please note that this requirement does not apply to applications submitted via the CCP.

6. An application for an advance ruling or a request for a modification or validation of an advance ruling can be submitted by an authorized agent on behalf of the applicant. Such applications 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 applicant, 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 CCP, the authorized agent must request the appropriate delegated authority from the applicant via the system.

7. An application for an advance ruling must include one of the two consent to the publication statements provided in Appendix B of this memorandum, either giving or refusing to give consent to the publication of the advance ruling and to its future modifications by the CBSA. In cases where the application for an advance ruling is submitted by e-mail or mail, the consent to the publication statement must be signed by the person to whom the ruling will be issued. In cases where the application for an advance ruling is submitted via the CCP, the question relating to consent to the publication must be answered. Please note that an applicant can revoke their consent to the publication of the advance ruling and its future modifications at any time by contacting the CBSA at the coordinates found in the Contact us section of this memorandum.

8. 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: Request for exchange of information by e-mail with the Canada Border Services Agency (CBSA) of this memorandum and it must be signed by the person to whom the ruling will be issued. 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.

9. If the applicant is the importer of the goods in Canada, an application for an advance ruling must contain:

(a) the name and address of the exporter or producer of those goods outside Canada;

(b) If the applicant is the exporter of those goods outside of Canada, an application for an advance ruling must 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 must also be included;

(c) If the applicant is the producer of those goods outside of Canada, an application for an advance ruling must 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.

10. An application for an advance ruling must 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 must insert "N/A" (not applicable) in the required field or statement.

11. An application for an advance ruling must include a statement, on the basis of the applicant's knowledge, as to whether the goods that are subject of the application 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) an application for an advance ruling

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

13. An application for an advance ruling or a request for a modification or validation of an advance ruling must contain sufficient 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.

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

15. In cases where the application for an advance ruling or a request for a modification or validation of an advance ruling is submitted via the CCP 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 at any time during the processing of the application.

## Appendix B: Publication of the advance ruling

### Disclaimer

There is no obligation for the applicant to consent to the publication of the advance ruling and its future modifications with the CBSA. The decision to not consent to the publication of the advance ruling and its future modifications 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.

Please note that an applicant can revoke their consent to the publication of the advance ruling and its future modifications at any time by contacting the CBSA.

#### 1) Consent to the publication of the advance ruling and its future modifications

I, **(name of individual)** of **(importer/exporter or producer outside Canada/authorized agent)**, 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, and its future modifications, 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 agent)**, 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 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 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 agent, as per *Memorandum D1-6-1: Authority To Act As an 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).

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

Consult these resources for further information.

## Applicable legislation

- [Customs Act](#)
- [Tariff Classification Advance Rulings Regulations](#)
- [Customs Tariff](#)
- [Import Control List](#)
- [Export and Import Permits Act](#)

## Related D memoranda

- [Memorandum D1-6-1: Authority To Act As an Agent](#)
- [Memorandum D6-2-3: Refund of Duties](#)
- [Memorandum D1-8-1: Licensing of Customs Brokers](#)
- [D9 Series: Prohibited Importations](#)
- [Memorandum D9-1-1: Canada Border Services Agency's Policy on the Classification of Obscene Material](#)
- [Memorandum D9-1-6: Goods Manufactured or Produced by Prison or Forced Labour](#)
- [Memorandum D9-1-15: Canada Border Services Agency's Policy on the Classification of Hate Propaganda, Sedition and Treason](#)
- [Memorandum 11-4-16: Advance Rulings for Origin Under Free Trade Agreements](#)

- [Memorandum D11-6-6: Reason to Believe and Corrections to the Declaration of Origin, Tariff Classification or Value For Duty](#)
- [Memorandum D11-6-7: Request Under Section 60 of the Customs Act For a Re-determination, a Further Re-determination or a Review by the President of the Canada Border Services Agency](#)
- [Memorandum D11-8-5: Conditional Relief Tariff Items](#)
- [Memorandum 11-11-1: National Customs Rulings](#)
- [Memorandum D17-1-10: Coding of Customs Accounting Documents](#)
- [Memorandum D19-10-2: Administration of the Export and Import Permits Act \(Importations\)](#)
- [Memorandum D19-13-2: Importing and Exporting Firearms, Weapons and Devices](#)

## Superseded D memoranda

D11-11-3, dated November 1, 2023

## Issuing office

Trade Policy Division  
Trade Programs and Anti-dumping Directorate  
Commercial and Trade Branch

## Contact us

[Contact border information services](#)

## Related links

- [CARM: Assess and pay duties and taxes on imported commercial goods](#)
- [CARM Client Portal onboarding documentation](#)
- [Canadian International Trade Tribunal](#)
- [Canada Revenue Agency](#)
- [CARM Client Support Help Desk \(CCSH\) web form](#)
- [Global Affairs Canada](#)
- [CARM Client Portal \(CCP\) main page](#)
- [Trade Operations Divisions offices](#)

## Metadata table – Mandatory

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<b>Description</b> 1 or 2 sentences that summarizes the page	About the program for issuing advance rulings for tariff classification under the <i>Customs Act</i>
<b>Subject</b> Search or browse by subject the <a href="#">GC Core Subject Thesaurus</a> to identify words within the controlled vocabulary:  <a href="http://www.thesaurus.gc.ca/recherche-search/thes-eng.html">http://www.thesaurus.gc.ca/recherche-search/thes-eng.html</a>	Policy; Trade; Border Crossing; Customs and excise; Travellers
<b>Keywords</b>	Advance rulings for tariff classification, advance ruling, advance ruling program, apply for an advance ruling, tariff classification, advance ruling application
<b>Content owner</b> Copy and paste the value from the <a href="#">Content owners selection tool</a>	Canada Border Services Agency