



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Exporting Goods From Canada

A Handy Guide for Exporters



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Canada

The information in this publication was accurate when it was published. However, legislative provisions and requirements can change at any time. The Canada Border Services Agency makes every effort to provide timely updates.

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Table of contents

	Page
Introduction	4
Definitions/terms	5
Why you have to report your exports	5
Who is the exporter?.....	6
Business Number	7
How do you report your exports?.....	8
Proof of report	10
Exchange rates	12
Reporting requirements.....	12
Quick reference table	15
Exporting conveyances.....	16
Exceptions to exporter reporting.....	16
When and where do you report your exports?.....	17
How do you cancel or amend an export declaration?.....	18
Administrative Monetary Penalty System (AMPS).....	19
Exports and free trade agreements	19
Keeping books and records	19
Additional information	20
Comments or suggestions	20
Additional sources of export information	21

Introduction

This publication outlines the requirements that you, as an exporter, must fulfill to meet your obligations to report exports under the *Customs Act* and the *Reporting of Exported Goods Regulations*. It explains the following:

- why you have to report your goods;
- who is an exporter;
- what goods you have to report;
- how, where and when to report; and
- the basics of the Administrative Monetary Penalty System (AMPS).

At the Canada Border Services Agency (CBSA), we treat the information you provide about your exports in the manner prescribed by the *Personal Information Protection and Electronic Documents Act*.

For additional information on the requirements for exporters and export reporting, consult Memorandum D20-1-0, *Reporting of Exported Goods Regulations*, and Memorandum D20-1-1, *Export Reporting*, which can be found on the CBSA Web site at www.cbsa.gc.ca under “Publications and forms.”

Additional export reporting requirements exist for transportation companies, carriers and customs service providers concerning the presentation and submission of documents such as conveyance reports, cargo reports and bills of lading. For details about these requirements, see Memorandum D3-1-8, *Cargo – Export Movements*.

Definitions/terms

“Conveyances for export” includes, but is not limited to, vehicles, motorcycles, all-terrain vehicles, boats, airplanes, train engines and off-road equipment.

“Goods” includes both goods and technology but not services.

“Non-restricted goods” means goods whose exportation is not prohibited, controlled or regulated under the *Customs Act* or any other Act of Parliament.

“Permit” includes a permit, licence or certificate.

“Regulations” means the *Reporting of Exported Goods Regulations*.

“Report in writing” includes reporting on paper or electronically.

“Restricted goods” means goods whose exportation is prohibited, controlled or regulated under the *Customs Act* or any other Act of Parliament.

Why you have to report your exports

The three main objectives of the export reporting program are the following:

- to control the export of strategic and dangerous goods, as well as other controlled and regulated goods;
- to collect accurate information on Canadian exports; and
- to control the outbound movement of goods in transit through Canada.

Canada has a responsibility to ensure that goods entering the international market from Canada do not pose a security threat to those countries.

It is important that you report your exports and that the information you provide is complete and accurate. The overall export market picture that emerges from the information you and other exporters provide will help you make informed business decisions on existing and emerging export markets.

Who is the exporter?

The exporter is the holder of a Business Number (BN) for the purposes of the *Customs Act* who exports commercial goods or has the legal right to cause them to be exported. The wording “cause them to be exported” does not refer to the person involved in the transportation of the goods.

The exporter, who can be a non-resident, may delegate the reporting of exports to another person, but the exporter is ultimately responsible for ensuring that the export documents are submitted to the CBSA within the time frames stated in the Regulations. The exporter will receive the applicable penalty if the documents are not submitted accurately and on time.

The following are some scenarios accompanied by indications of who the exporter would be in the scenarios, i.e. who would be responsible for obtaining a BN and submitting export documents:

- A Canadian company sells non-restricted goods to a company in Germany. The Canadian company is the exporter.
- A Canadian company sells goods to a company in France. The French company, which has registered for a non-resident Canadian BN, sells the goods to a company in the United Kingdom. The French company arranges for the non-restricted goods to be exported directly from Canada to the United Kingdom. The exporter is the non-resident French company.
- A Canadian company located in Halifax, Nova Scotia, sells non-restricted goods to a company in the United States that has registered for a non-resident Canadian BN. The terms of the sale are for the Canadian company to deliver the non-restricted goods to a warehouse in Moncton, New Brunswick, where the non-restricted goods are consolidated by a freight forwarder. The goods are ultimately shipped to the Bahamas. The exporter is the non-resident U.S. company.

In all scenarios, the exporter’s BN is stated on the export declaration.

Business Number

You need to include your BN on all of your export declarations no matter what reporting method you choose. The BN consists of 15 digits: a 9-digit account number; the letters RM, which represent the import/export program; and a 4-digit program account identifier that **must be activated for exports**, e.g. 123456789RM0003.

To register for a BN, or to include an RM account identifier in your BN, call **1-800-959-5525**. If you have a Social Insurance Number, you can register online at **www.businessregistration.gc.ca**. You can also call or visit your local Canada Revenue Agency (CRA) tax services office. These offices are listed in the government section of your telephone book.

Non-resident exporters can find additional information on acquiring a BN by obtaining a copy of the guide, *Doing Business in Canada – GST/HST Information for Non-Residents*. This publication is available on the CRA Web site at **www.cra.gc.ca** under “Forms and publications.” Exporters outside Canada can call or visit the designated tax services office for their country for additional information. The telephone numbers of these offices can be found on the CRA Web site.

Note: If your customs service providers complete export declarations on your behalf, they should use your BN on the declarations. You must complete Form RC59, *Business Consent Form*, for your service providers so that they can contact the CRA to obtain information on your behalf. This form is available on the CRA Web site.

If, when you originally applied for a BN, you indicated that you were only involved with imports but have subsequently begun to deal with exports, you must contact the CRA and request that your RM account identifier be amended to include exports.

Before you start to export, you must activate your BN with its account identifier by calling **1-800-959-5525**. You must ensure that you are using the correct BN and RM account identifier so that you will not be subject to penalties under AMPS.

How do you report your exports?

Report your exports by submitting an export declaration and, when applicable, any required permits.

Filing your export declaration

Exports must be reported through any of the following methods:

- the Canadian Automated Export Declaration (CAED);
- G7 Electronic Data Interchange (EDI) Export Reporting;
- Form B13A, *Export Declaration*; or
- Summary Reporting.

Canadian Automated Export Declaration (CAED)

The CAED is a program in which you or your customs service provider can prepare your export declarations quickly and transmit the information electronically to the Government of Canada.

The CAED software is available free of charge and anyone who has the necessary computer equipment can register to participate in the program. You can find a demonstration of the CAED software and information on how to register on the Statistics Canada Web site at www.statcan.ca, or you can contact the following:

CAED Help Line
International Trade Division
Statistics Canada
9th floor, Jean Talon Building
150 Tunney's Pasture Driveway
Ottawa ON K1A 0T6

Telephone: 613-951-6291 or **1-800-257-2434**

Fax: 613-951-6823 or **1-888-269-5305**

E-mail: export@statcan.ca

For **CBSA-related questions** on the CAED, please contact the Border Information Service (BIS) at **1-800-461-9999**.

G7 Electronic Data Interchange (EDI) Export Reporting

G7 EDI Export Reporting is another electronic method for reporting exports. The G7 was set up to report transactions between the G7 countries, i.e. Britain, Canada, France, Italy, Japan, Germany and the United States. This reporting method has been expanded to include the reporting of goods that are being exported to any country for which an export declaration is required. There is a cost associated with this reporting method.

To register for G7 EDI Export Reporting, you must have a valid BN and complete the related application form. You can find the form in the G7 EDI Export Participants' Requirement Document (PRD), on the CBSA Web site or by contacting the following:

Electronic Commerce Unit
Canada Border Services Agency
250 Tremblay Road, 6th floor
Ottawa, ON K1A 0L8

Telephone: **1-888-957-7224** (within North America)
613-946-0762 (outside North America)
Fax: 613-952-9979

You must submit your completed application form to Statistics Canada by fax or mail at:

Fax: **1-888-269-5305** or 613-951-6823
Mail: International Trade Division
Statistics Canada
9th floor, Jean Talon Building
150 Tunney's Pasture Driveway
Ottawa ON K1A 0T6

Note: If you are reporting restricted goods via the CAED or G7 EDI Export Reporting, you must present a paper copy of the CAED or G7 EDI export report together with the accompanying permit at the place of exit.

Form B13A, Export Declaration

This is a paper-based reporting method. This form and its completion instructions are available on the CBSA Web site. Please ensure that you are using the latest version of the form.

Summary Reporting

The Summary Reporting program is reserved for exporters of low-risk, bulk goods who export on a regular basis and who have met specific CBSA requirements. It enables exporters to summarize required export data and submit it monthly in writing five business days after the end of the month in which the goods are exported. To report in this manner, you need prior written authorization from the CBSA. You can contact your local export reporting office for an application form or for additional information.

Proof of report

Some carriers and service providers have signed a Memorandum of understanding (MOU) with the CBSA indicating that they will transport “for export only” goods that exporters have reported or will report (in the case of goods reported through Summary Reporting) to the CBSA according to the Regulations.

Before a MOU participant accepts your goods for export, you must provide the participant with proof that you have reported your goods. This proof of report may be in the form of any one of the following:

- Canadian Automated Export Declaration (CAED) - licence, authorization and form ID numbers (e.g. 12X543SC123420080300546);
 - licence number - 2 numeric, 1 alpha, 3 numeric digits (e.g. 12X543);
 - authorization ID - 2 alpha, 4 numeric digits (e.g. SC1234); and
 - form ID - year/month/system-generated five-digit sequential transaction number (e.g. 20080300546)

- G7 EDI Export Reporting – authorization and form ID numbers (e.g. SC123420080300546);
 - authorization ID – 2 alpha, 4 numeric digits (e.g. SC1234); and
 - form ID – year/month/system-generated five-digit sequential transaction number (e.g. 20080300546).
- Summary Reporting – SUM ID number
 - the letters SUM plus a four-digit number (e.g. SUM0567)
- Form B13A, *Export Declaration* – CBSA proof of report transaction number
 - stamp machine or manual CBSA stamp: year/month/day/time-24 hour clock/port number in smaller font/unique six-digit reference number (e.g. 2008/04/23/13:00 497 000235).
- No Declaration Required (NDR)
 - Certain goods do not have to be reported to the CBSA. For a list of goods that are exempt from being reported on an export declaration, see the section entitled “Exceptions to exporter reporting.”
 - If the goods to be exported are exempt from being reported on an export declaration, exporters must specify to the MOU carrier that there is **No Declaration Required** and provide the reason for the exception.

Exchange rates

To convert currencies or to obtain monthly average exchange rates for summary reporting, you may use the exchange rate tool on the Bank of Canada Web site at www.bankofcanada.ca.

Reporting requirements

Exports to the United States

All goods - restricted and non-restricted

Under an agreement with the United States, the Government of Canada obtains export information on goods destined for consumption in the United States market directly from United States import data. Therefore, you **do not have to prepare an export declaration for any goods that you are exporting to the United States, Puerto Rico or the U.S. Virgin Islands.**

Exception: You must report the sale of trains to the United States.

Note: For the export of conveyances, see the section entitled "Exporting conveyances."

Restricted goods

For restricted goods being exported to the United States, you must provide the CBSA with the required export permit as well as any other documents required by government departments or agencies that regulate the export of these goods.

In the case of restricted goods covered under General Export Permits (GEPs), you may not be required to submit individual export permit applications to Foreign Affairs and International Trade Canada; however, you should contact this department to find out how to report these goods.

Goods in transit through the United States

You must report exports that are shipped from Canada **through** the United States to another country, according to the procedures outlined in the section entitled “Exports to destinations other than the United States.”

Exports to destinations other than the United States

Non-restricted goods

You must report non-restricted goods by filing an export declaration in the following cases:

- commercial goods are valued at CAN\$2,000 or more; and
- the final destination of the goods is a country other than the United States, Puerto Rico or the U.S. Virgin Islands.

Certain goods are exempt from being reported on an export declaration unless their export is controlled, regulated or prohibited by any Act of Parliament. Some of these goods are listed in the section entitled “Exceptions to exporter reporting.” For a more detailed list, see Memorandum D20-1-1, *Export Reporting*, which can be found on the CBSA Web site.

Restricted goods

You must report all restricted goods that are being exported to destinations other than the United States, regardless of their value, by presenting the required permits and an export declaration to the CBSA.

You may, in certain cases, export restricted goods to eligible destinations using GEPs. In these cases, you may not be required to submit individual export permit applications to Foreign Affairs and International Trade Canada, but you must cite the appropriate GEP number in the export permit field on the export declaration.

If you are reporting your goods using Form B13A, *Export Declaration*, you must submit a stamped copy of the form, **regardless of the value** of the goods, to an export reporting office.

If you are reporting your goods using the CAED or G7 EDI Export Reporting, you must present a paper copy of the CAED or G7 EDI report along with the permit to an export reporting office.

Foreign Affairs and International Trade Canada administers the *Export and Import Permits Act*, the legislation that governs the export and import of many goods. For information on this Act, which includes the Export Control List and the Area Control List, for a copy of Foreign Affairs and International Trade Canada's booklet *A Guide to Canada's Export Controls*, or for details on how to use and report a GEP, you can contact the following:

Export and Import Controls Bureau
125 Sussex Drive
Ottawa ON K1A 0G2

Telephone: 613-996-2387
Fax: 613-996-9933

Other government organizations administer laws that impose restrictions on the export of certain goods. These organizations include, but are not limited to the following:

- Agriculture and Agri-Food Canada
- the Canadian Wheat Board
- the Canadian Nuclear Safety Commission
- the Department of Canadian Heritage
- the Department of Fisheries and Oceans
- Environment Canada
- Health Canada

It is **you, the exporter**, who is responsible for finding out if the goods being exported are restricted.

Quick reference table

Exporting Goods From Canada Documentation Requirements for Exporters		
Type of Goods	United States Destinations (includes Puerto Rico and the U.S. Virgin Islands)	All Other Destinations (includes goods moving through the United States to foreign destinations)
Restricted goods, i.e. controlled, regulated and prohibited goods (regardless of value)	<ul style="list-style-type: none"> ■ permit, certificate or licence ■ documents required by other government departments (if applicable) ■ export declaration is not required 	<ul style="list-style-type: none"> ■ permit, certificate or licence ■ documents required by other government departments (if applicable) ■ export declaration
Non-restricted goods	<ul style="list-style-type: none"> ■ export declaration is not required 	<ul style="list-style-type: none"> ■ export declaration (for commercial goods valued at CAN\$2,000 or more)

This table is also available in a handy pocket card format at many export reporting offices.

Note: The time when and place where these documents must be presented are outlined in the section entitled “When and where do you report your exports?”

If you are a CAED or G7 EDI Export Reporting participant and the goods you are exporting to a destination other than the United States are controlled, regulated or prohibited, you must also present a paper copy of the CAED or G7 EDI report, together with the accompanying permit, certificate or licence, to an export reporting office.

Exporting conveyances

If you intend to permanently export a conveyance from Canada to the United States, you must present the Vehicle Information Number (VIN), the Hull Identification Number (HIN) or the serial number of the conveyance. If the conveyance is to be exported to a destination other than the United States, you must submit the VIN, the HIN or the serial number of the conveyance, as well as an export declaration to the export reporting office located closest to the place of exit from Canada where you will be exporting the conveyance.

Note: You do not have to report the identification number of the transport vehicle used to export the conveyance.

Exceptions to exporter reporting

No Declaration Required

Some goods do not have to be reported on an export declaration. However, if at the time of export the border services officer suspects, on reasonable grounds, that the goods are being exported contrary to an Act of Parliament, the border services officer may request that the goods be reported by presenting an export declaration.

The following examples of exceptions to exporter reporting are found in sections 6 and 7 of the Regulations:

- goods for United States consumption;
- commercial goods valued at less than CAN\$2,000;
- personal and household effects other than those of an emigrant;
- diplomatic goods;
- personal gifts and donations of goods, excluding conveyances;
- goods for repair or warranty repair that will be returned to Canada; and
- temporary exportations, other than goods exported for further processing.

The complete list of goods that are exempt from being reported can be found on the CBSA Web site under “Exporters.”

When and where do you report your exports?

You must report in writing all goods that are exported using one of the reporting methods described in the section “How do you report your exports?.” You must submit this information to the export reporting office that is closest to the place where the goods will leave Canada. A list of designated export reporting offices can be found on the CBSA Web site.

There are specific time frames for reporting your goods. These time frames vary based on the mode of transportation used to export the goods from Canada.

- marine – no less than 48 hours before the goods are loaded onto the vessel;
- air – no less than two hours before the goods are loaded onto the aircraft;
- rail – no less than two hours before the railcar containing the goods is assembled to form part of the train for export;
- postal – no less than two hours before the goods are delivered to the post office where they will be mailed; or
- any other mode – immediately prior to the exportation of the goods.

Note: Live animals, perishable goods, bulk goods, homogeneous goods or time-sensitive goods that are not controlled, regulated or prohibited may be reported immediately before they are exported.

Bulk goods are goods that are packed loosely within a large container or a transport unit without any other containment or packaging.

Homogeneous goods are goods that closely resemble each other in their component materials and characteristics, and are intended to be used for the same purpose. The exporter must ensure that the goods meet these conditions prior to export.

Time-sensitive goods are goods that would lose their value or principal utility if not used within a limited time after their exportation, or that are part of a manufacturing and stock control system in which the goods are produced and delivered as they are required.

In order to meet the requirements of other government departments, you must report restricted goods at the place specified on the permit. If no place is specified, you must report them to the export reporting office located closest to the place of exit from Canada.

How do you cancel or amend an export declaration?

You may have to cancel a shipment or modify information about a shipment you already reported. If so, you must submit an amended declaration to an export reporting office clearly identifying the changes.

Here are the procedures for each original reporting method:

- CAED or G7 EDI Export Reporting - use the amend feature in the program to submit an amended declaration;
- Summary Reporting - notify Statistics Canada; and
- Form B13A - submit an amended *Export Declaration* to the export reporting office where you presented your original export document.

Administrative Monetary Penalty System (AMPS)

AMPS was introduced in 2001. Under this system, you could be issued a penalty for failing to comply with the Regulations. AMPS penalties will be applied against the holder of the BN that is recorded on the export declaration.

For a list of AMPS penalties or for additional information on AMPS, visit the CBSA Web site and click on “Facilitating Trade” in the left-hand menu.

Exports and free trade agreements

If you are a Canadian exporter doing business under a free trade agreement, you must complete a certificate of origin so that the importer in the foreign country can claim preferential tariff treatment. You should forward a copy of the certificate to the foreign importer and keep a copy on file to provide to the CBSA if requested.

Keeping books and records

As an exporter, you must keep accurate books and records in Canada for six years after the end of the calendar year in which you export the goods. This includes any written reports made regarding the export of goods, as well as a copy of any permit or other documents relating to the goods exported. You can keep these records in paper format or electronically.

Additional information

If you have any questions, contact the Border Information Service (BIS) line. This is a 24-hour telephone service that automatically answers all incoming calls and provides general border services information.

You can access BIS free of charge throughout Canada by calling **1-800-461-9999**. If you are calling from outside Canada, you can access BIS by calling 204-983-3500 or 506-636-5064 (long distance charges will apply). If you call during regular business hours (8:00 a.m. to 4:00 p.m. local time, Monday to Friday, except holidays), you can speak directly to an agent by pressing "0" at any time during the recording.

You can also visit our Web site at www.cbsa.gc.ca.

Comments or suggestions

If you have any comments or suggestions that would help us improve this brochure, we would like to hear from you. Please contact us at:

Export Process
Licensing, Export and Accounting Policy Division
Admissibility Branch
Canada Border Services Agency
10th floor
150 Isabella Street
Ottawa ON K1A 0L8
Fax: 613-946-0241
E-mail: exports@cbsa-asfc.gc.ca

Additional sources of export information

Government of Canada
1-800-O-Canada (622-6232)

Canada Business Service Centres
www.canadabusiness.ca

Agriculture and Agri-Food Canada
www.agr.gc.ca

Canadian Heritage
www.canadianheritage.gc.ca

Department of Fisheries and Oceans Canada
www.dfo-mpo.gc.ca

Foreign Affairs and International Trade Canada
www.itcan-cican.gc.ca

Health Canada
www.hc-sc.gc.ca

Environment Canada
www.ec.gc.ca

Canada Revenue Agency
Business Number centre
1-800-959-5525

Industry Canada
www.ic.gc.ca

Canada's Business and Consumer Site
www.strategis.ic.gc.ca

Statistics Canada
www.statcan.ca

United States Customs and Border Protection
www.customs.ustreas.gov

CBSA Memoranda
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D19 series – Acts and Regulations of Other Government Departments
D20 series – Exportation

Notes

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