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Memorandum D17-2-1

Ottawa, May 3, 2017

The Coding, Submission and Processing of Form B2 Canada Customs Adjustment Request

In Brief

This memorandum has been updated to:

- (a) Correct the revised D-memorandum titles;
- (b) Clarify the instructions regarding written authority to act as an agent; and
- (c) Revise the address for the Recourse Directorate.

Disclaimer: The company names and addresses are purely fictional for the purposes of outlining exactly how the information should be presented and formatted in Form B2. Any similarities presented in all examples in D17-2-1, to current or past importer or brokers are by coincidence only.

This memorandum contains instructions for the completion, submission and processing of Form B2, Canada Customs Adjustment Request, to be followed by importers/agents when requesting adjustments to commercial transactions.

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REFERENCES

Canadä^l

LEGISLATION

Customs Act
Special Import Measures Act
Customs Tariff
United States Tariff
Mexico Tariff

GUIDELINES AND GENERAL INFORMATION

Note: <u>Form B3</u>, *Canada Customs Coding Form*, is referred to as B3-3 (the electronic fillable version of the form) in many of the CBSA electronic documents. The customs document used to account for imported commercial goods is still called Form B3, as it will be referred to throughout this memorandum.

- 1. To request an adjustment to <u>Form B3</u>, an importer or agent must prepare <u>Form B2</u>, *Canada Customs Adjustment Request*.
- 2. This memorandum is to be used as a guide by those involved in preparing and processing Form B2.
- 3. Up to three different legislative issues may be addressed on one <u>Form B2</u>. However, issues that involve the <u>Special Import Measures Act</u> (SIMA) are to be presented on a separate Form B2.
- 4. Any applicable refund will be offset to the importer's account in ARL. Any residual credit on the account longer than the specified timeframe will then be refunded by cheque as long as it is over the established threshold.
- 5. There are many reasons an importer/agent could submit a <u>Form B2</u> to the CBSA. Although this is not an exhaustive list, some examples include:
 - (a) The importer/agent has discovered an error with regard to the origin, tariff classification, or value for duty of the goods and is making a voluntary amendment ("self-adjustment") to their original declaration, as per their obligation under section 32.2 of the <u>Customs Act</u> (Act). For more information regarding "reason to believe" and the obligation to self-adjust please refer to Memorandum <u>D11-6-6</u>, "Reason to Believe" and Self-Adjustments to Declarations of Origin, Tariff Classification, and Value for Duty.
 - (b) The importer/agent is submitting amendments to their declarations as a result of compliance verification. For more information on these types of adjustments, please refer to Memorandum D11-6-10, Reassessment Policy.
 - (c) The importer/agent wishes to apply for a refund under section 74 of the Act. For more information on the refund of duties on commercial importations, please refer to Memorandum D6-2-3, Refund of Duties.
 - (d) The importer/agent has been given notice of a re-determination (as the result of compliance verification, or in response to a self-adjustment submitted by the importer/agent), and wishes to dispute that redetermination under section 60 of the Act. For more information on filing disputes, please refer to Memorandum D11-6-7, Request under Section 60 of the Customs Act for a Re-determination, a further Redetermination or a Review by the President of the Canada Border Services Agency.
 - (e) The importer/agent is making a request for re-determination of provisional duty assessed by the CBSA under SIMA. For more information on this process, please refer to Memorandum D14-1-3, Redeterminations and Appeals Under the Special Import Measures Act.

- (f) The importer/agent wishes to correct an accounting document containing minor clerical or typographical errors:
 - i. in the importer's address;
 - ii. in the invoice quantity;
 - iii. in the vendor's name; or,
 - iv. in the importer/agent declaration field.

Completion instructions for Form B2 submitted to correct minor clerical and typographical errors are found in Example 15 of this memorandum. Errors are not to be considered clerical or typographical under the following circumstances:

- i. when revenue changes are involved;
- ii. to correct errors, and to document the final accounting for goods accounted for on sight documentation;
- iii. when there is a change in the tariff classification number, whether or not the rates are the same;
- iv. when there is a change in value for purposes of the CBSA, whether or not the goods are dutiable;
- v. to change the importer's name or business number. For details on submitting adjustment requests of this nature, please refer to Memorandum D17-2-3, Importer Name/Account Number or Business Number Changes; and,
- vi. when the CBSA will correct Form B3 data using override procedures. The reasons for the CBSA's use of override procedures are noted in Memorandum D17-1-5, Registration, Accounting and Payment for Commercial Goods.
- (g) To correct a declaration of tariff classification involving diverted goods. Diversion occurs when goods have been accounted for on Form B3 under a conditional relief tariff item and are used or disposed of in a manner other than that specified in the conditional relief tariff item declared on Form B3. *The Diversion of Imported Goods Exemption Regulations* specify certain instances in which diversions need not be reported.

It is the importer that is legally responsible for reporting any diversion of goods from the purpose for which relief was granted. However, the CBSA will accept a Form B2 from a purchaser of the imported goods who diverts the goods from their original use. In these cases, the Form B2 is to be completed as normal except for the following:

- i. the purchaser's name and address is to be shown in Field 10; and
- ii. the "as accounted for" line(s) may be left blank except for Field 18 which must show the number of the B3 classification on which the goods were originally accounted for.

For more information on the diversion of goods, please refer to Memorandum <u>D11-8-5</u>, *Conditional Relief Tariff Items*.

REFUNDS OF GST

6. The CBSA will accept adjustment requests and render decisions for GST refund requests, where GST has been overpaid when accounting for imported commercial goods on a Form B3. The CBSA will not issue a credit for the GST refund to the importer's account in ARL. Importers/agents who are GST registrants will receive the refund as an input tax credit from the Canada Revenue Agency (CRA). Information on input tax credits from the CRA can be found at the following webpage. After receiving a CBSA notice of decision, importers / agents who are non-GST registrants should attach Form GST 189, General Application for Rebate of GST/HST to the notice of decision and submit to the CRA to request their refund.

INFORMATION AND DOCUMENTATION REQUIREMENTS

- 7. To request an adjustment to an accounting document, a completed <u>Form B2</u> must be submitted to the CBSA. The Form B2 is required in two copies, in the following sequence:
 - (a) the CBSA copy; and,
 - (b) The importer/agent receipt copy.

Where security is posted in lieu of payment of an amount in dispute, a third copy, the CBSA security copy is required. A photocopy is acceptable.

When a Form B2 is submitted to correct a clerical/typographical error on ex-warehouse transactions, in addition to the copies noted above, another two copies of the Form B2 will be required (one for warehouse ledger control and one for the warehouse operator).

When a <u>SIMA</u> assessment has been requested, an extra four remittance copies of the Detailed Adjustment Statement (DAS) are printed when both 30 and 90 day payment periods apply. The extra copies are provided so that the two payments can be made at different times (i.e. 30 and 90 days). In situations where a request is submitted under SIMA, security will only be accepted for provisional duty.

- 8. Companies may privately print <u>Form B2</u> provided they comply with the conditions outlined in <u>Memorandum D17-1-11</u>, *Private Printing Policy and Procedures*.
- 9. Supporting documentation should accompany Form B2 and should be attached to the CBSA copy of the request, unless the explanation field provides a satisfactory reason why supporting documentation has not been presented. For example, documentation presented with a previous Form B2 transaction number concerning the same issue. The required supporting documentation will vary depending on the issue(s) being addressed by the request, with the relevant guidelines referenced in paragraphs 1-5 above.
- 10. If the "mail to" field contains a name other than the importer's and the name is not a licensed customs broker, the CBSA requires that a letter from the importer be attached to Form B2 authorizing the CBSA to mail the DAS to the agent. This letter must contain the required elements outlined in Memorandum D1-6-1, Authority to Act as an Agent in order to be considered written authority, and must be attached to Form B2 or the Form B2 will be rejected.

PAYMENT

- 11. A Form B2 must be accompanied by the payment of any amounts owing in the following circumstances:
 - (a) where a Form B2-1, Canada Customs Detailed Adjustment Statement (DAS) was issued by the CBSA and subsequent to an initial request, the amount requested was not paid or secured at the time of submission, the DAS must be paid prior to any subsequent adjustment request;
 - (b) where the adjustment request documents a diversion which took place 90 or more days prior to the date of the request; or,
 - (c) where the adjustment request documents goods which were imported under a remission order but which have become dutiable because they no longer satisfy the conditions of the remission order.

For information on the acceptable forms of payment, please refer to Memorandum D17-1-5.

- 12. When security or cash in respect of duties owing is not presented with the adjustment requests described above, proof of payment in the form of a duty paid DAS must be submitted, or if security was posted for a previous request, "on file" must be shown after the security number in Field 11 of Form B2. Failure to do so will result in the adjustment request being rejected.
- 13. When a <u>Form B2</u> is submitted with payment, the payment must be for the full amount owing to the Receiver General.
- 14. Information on the requirements for posting security for amounts in dispute can be found in Memorandum D11-6-7.

SUBMISSION GUIDELINES

- 15. Once a properly coded <u>Form B2</u> is completed, along with all of the required supporting documentation and payment/security if applicable, the Form B2 is to be submitted to the CBSA in accordance with the instructions below.
- 16. Form B2 should be submitted to the following locations, with certain exceptions noted in paragraphs 17-19:

Forms B2 for goods which were released in the Atlantic, Northern Ontario and Quebec regions should be submitted directly to the following address:

CBSA
Trade Operations Division
C/O B2 processing
400 Youville Square, 5th floor
Montréal, Quebec H2Y 2C2

Forms B2 for goods which were released in the Greater Toronto Area (GTA), Southern Ontario and Pacific regions should be submitted directly to the following address:

CBSA
Trade Operations Division
C/O B2 processing
55 Bay Street North, 6th floor
Hamilton, Ontario L8R 3P7

Forms B2 for goods which were released in the Prairie region should be submitted directly to the following address:

CBSA
Trade Operations Division
C/O B2 Processing
55 Town Centre Court, Suite 718
Scarborough, Ontario M1P 4X4

- 17. Form B2 resulting from compliance verification (multi-program or single program) should be directed to the officer who conducted the verification.
- 18. All <u>Forms B2</u> for re-determinations or further re-determinations or for a review by the President of the CBSA under section 60 of the <u>Act</u> are to be directed to a single address in Ottawa irrespective of the CBSA office that issued the decision:

By regular or registered mail, or by courier:

Recourse Directorate Canada Border Services Agency 333 North River Rd, 11th floor Tower A Ottawa ON K1A 0L8

By facsimile to the attention of the Recourse Directorate, Trade Appeals and Litigation Division: 343-291-7239.

19. Requests submitted disputing provisional duty assessed under SIMA must be sent to:

Trade Compliance Division Canada Border Services Agency c/o Manager, Compliance Unit 222 Queen Street, 9th floor Ottawa, Ontario K1A 0L8

PROCESSING

- 20. Upon receipt of a Form B2, the CBSA will date stamp all copies of the Form B2. The date stamp signifies receipt of the document; it does not indicate that legislative time limits have been met, or that the form and its attachments are accepted as complete.
- 21. Acceptance by the CBSA of payment with an adjustment request does not mean the CBSA agrees that:
 - (a) the importer is entitled to a redetermination/re-appraisal;
 - (b) there is an amount owing;
 - (c) any amount owing is paid in full; and
 - (d) interest will be paid on any part of the payment returned to the importer.
- 22. Requests will subsequently be reviewed by the Trade Operations Division to ensure that they have been completed in accordance with this memorandum and to verify that all program requirements have been met.
- 23. The request may be rejected if it is not completed properly, is not compliant with program requirements, or if it contains errors. A rejection does not constitute a redetermination under section 59 of the <u>Act</u>, therefore no decision has been issued and time limits are not protected.
- 24. Once a decision is made regarding the request, and the CBSA processes have been completed, a DAS will be printed which will indicate the notice of decision, the reason for decision, and the total amount (if applicable) either due or refundable.

DETAILED ADJUSTMENT STATEMENT (DAS)

- 25. A DAS serves as a notice of assessment by the CBSA in response to an importer's/agent's adjustment request or a redetermination initiated by the CBSA.
- 26. A DAS is generated for the following reasons:

- (a) Notice of Decision: to notify importers/agents of a decision made in response to a <u>Form B2</u> submitted by the importers/agents. This decision could result in:
 - i. a request for payment;
 - ii. a notice of a forthcoming refund; or,
 - iii. a non-revenue change.
- (b) Notice of Assessment: to notify importers/agents when a CBSA initiated review of <u>Form B3</u> results in the accounting document data being adjusted. This review could result in a refund, collection or non-revenue adjustment.
- (c) To cancel an old DAS and request a new amount due.
- (d) To notify the importer/agent that interest has been cancelled or waived.
- 27. The DAS provides all the header information, the adjusted line, the adjusted totals of the Form B3 trailer associated with the adjustment, interest if applicable, the reviewing officer's remarks and any appropriate legislative statements including the periods for requesting a further review. For more information on the application of interest, please refer to Memorandum D11-6-5, Interest and Penalty Provisions: Determinations/Redeterminations, Appraisals/Re-appraisals, and Duty Relief.
- 28. When customs duties are being refunded to the importer, the DAS is distributed as follows:
 - (a) copy one to the regional records room;
 - (b) copy two to the importer; and,
 - (c) copy three is sent to the broker/agent, where applicable.

Note: In accordance with Government of Canada policy, all commercial refunds in the amount of \$2.00 or less in duties and taxes will not be refunded.

- 29. When a non-revenue adjustment applies, the DAS is distributed as follows:
 - (a) copy one is sent to the regional records room;
 - (b) copy two to the importer; and
 - (c) copy three to the broker/agent, where applicable.
- 30. When additional duties are being requested, the DAS is distributed as follows:
 - (a) Copy one to the regional records room;
 - (b) Copy two to the importer;
 - (c) Copy three for collections, if applicable; and,
 - (d) Copy four to the broker/ agent, where applicable.
- 31. In addition, four additional copies of the last page of the DAS (remittance copies) will be sent to the party responsible for payment of the amount due.

- 32. When a DAS is returned to the CBSA as undeliverable, the documents will be reviewed by the CBSA to determine where the DAS should be mailed. If an address cannot be determined, the CBSA will contact the importer/agent and advise them to contact the CRA to update their business address. Details on business address changes are provided through the CRA website.
- 33. When payment is made, all copies of the DAS are stamped "duty paid". The first two copies are given to the importer/agent as proof of payment. The third and fourth copies are filed with the CBSA.
- 34. In all cases, <u>Form B2</u>, the DAS and the accounting documents are forwarded to the regional record room for filing. See <u>Appendix D</u> for DAS examples and explanations.

ADDITIONAL INFORMATION

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

APPENDIX A – FORM B2 CODING INSTRUCTIONS

- 1. Forms B2 must be properly coded before they can be accepted for either manual or automated data processing. Information used to prepare these requests is obtained from Form B3 accounting documents, invoices, and other sources, and is to be coded and placed in a designated area on the Form B2, referred to as a field.
- 2. The fields of the Form B2 must be completed in accordance with the following instructions except for:
 - (a) Clerical/typographical error requests (see paragraph 4(f), and refer to Example 15 of <u>Appendix B</u> of this memorandum, *Form B2 Canada Customs Adjustment Request Format Examples and Explanations*, for <u>Form B2</u> completion instructions for clerical/typographical error requests);
 - (b) Importer name/number change requests. Please refer to Memorandum D17-2-3 for Form B2 completion instructions on importer name/number changes;
 - (c) Forms B2 involving split lines. A "split line" is defined as the correction of the accounting for multiple commodities on one classification line that are required to be accounted for on two or more separate accounting lines. For completion instructions and examples of Forms B2 involving split lines, please refer to Appendix C of this memorandum, Form B2 Canada Customs Adjustment Requests Involving Split Lines;
 - (d) The Form B2 may be used by NAFTA country appellants to request an adjustment pursuant to SIMA. In such cases, the NAFTA Country appellant must complete, as a minimum, the following fields on the Form B2:
 - i. Importer Number/Name and Address (Field 1);
 - ii. Original Transaction Number (Field 6);
 - iii. Mail To (Field 10) The reference to "Mail to" should be struck out and replaced with "name and address of the appellant from a NAFTA country";
 - iv. Justification for Request (Field 37); and,
 - v. Declaration The reference to "importer/agent" should be struck out and replaced with "appellant from a NAFTA country".

Field No. 1 - Importer Name and Address/Business Number

Indicate the importer business number, name and address including correct postal code on the first page of <u>Form B2</u>. If the Form B2 has two or more pages, complete only on the first page. This information must be the same as indicated on the original accounting document (i.e., <u>Form B3</u>).

Field No. 2 – Transaction Number

This number is 14 digits in length and is comprised of the following:

- (a) The first five digits represent the account security number of the importer/agent who is presenting the adjustment request;
- (b) The next eight digits represent a number assigned by the importer/agent; and,
- (c) The last digit is a check digit calculated using a formula provided by the CBSA (refer to Memorandum D17-1-10, Coding of Customs Accounting Documents, Appendix F).

Show the transaction number on all copies of the <u>Form B2</u> and on the first page of any supporting documents. Any importer/agent who has an account security number with release prior to payment privileges must submit all adjustment documentation with the transaction number bar-coded on the first page of the CBSA office copy of

Form B2. Refer to Memorandum D17-1-10, Appendix H, for bar code specifications. The typed or clearly annotated transaction number must also appear on all remaining pages of the Form B2 and the first page of any supporting documentation.

Those importers/agents who do not have an account security number with release prior to payment privileges may submit un-numbered adjustment documents to which the CBSA will apply a bar-coded transaction number. Alternatively, these importers/agents may submit adjustment documents containing bar-coded transaction numbers provided that they:

(a) obtain a five digit identification number by writing to:

Canada Border Services Agency Commercial Registration Unit 12th floor, 191 Laurier Avenue West Ottawa, Ontario K1A 0L8

(b) prepare bar-coded transaction numbers using the check digit calculation described in Appendix F, and the bar code specifications described in Appendix H of Memorandum D17-1-10.

The account security number used with the <u>Form B2</u> transaction number does not have to be the same as the one used with the corresponding <u>Form B3</u> transaction number.

In the event that a Form B2 request is cancelled, the claimant must use a new transaction number if the request is re-submitted. The transaction number must not be duplicated for a six-year period plus the current calendar year.

Field No. 3 – GST Registration Number

Complete on all <u>Forms B2</u> where the importer has been assigned a GST registration number. If the Form B2 has two or more pages, complete only on the first page. Show the nine-character numeric GST registration number assigned to the importer identified in Field 1.

As per Memorandum D17-1-10, if a business number was entered in Field 1, this may be left blank.

Field No. 4 - Page

Must be completed on each page of the <u>Form B2</u>, including single page requests, numbered in sequence starting with 1.

The "of" portion of the page number may be left blank.

Field No. 5 – Office Number

Must be completed on all <u>Forms B2</u>. Show the CBSA office code number used on the Form B3 accounting transaction.

If the Forms B2 has two or more pages, complete only on the first page.

Field No. 6 – Original Transaction Number

Must be completed on the first page of all <u>Forms B2</u>. Show the transaction number assigned to the original accounting document (i.e., <u>Form B3</u>) for which a request is being made.

When Form B2 is presented to report a diversion, show the original Form B3 transaction and tariff classification line numbers affected by the diversion. Subject to the appropriate regional Trade Operations Division Manager's prior approval, a representative Form B3 transaction and tariff classification line number or a CBSA assigned transaction number will be accepted, provided the Trade Operations Division Manager is satisfied that it is not feasible to provide the original Form B3 transaction and line number affected by the diversion.

Field No. 7 – Date

Must be completed on the first page of all <u>Forms B2</u>. For shipments duty paid at terminal locations, show the date that appears in the "Accounting Date" field of the Form K84, *Importer/Customs Broker Account Statement*, or, in the case of cash transactions, show the date appearing in the "Statement Date" field of the Detailed Coding Statement (DCS). For shipments duty paid at non-terminal locations or for recovery mode accounting documents, show the "date stamp" date that appears on the <u>Form B3</u> receipt copy.

Enter YY MM DD (year, month, day).

Field No. 8 – Date Received

For the CBSA use only.

Field No. 9 - Sub-header Number

Complete to show:

- (a) "NS" when a new sub-header is being requested (e.g., moving classification line 1 from sub-header 1 to a new sub-header in order to change the tariff treatment from Most-Favoured-Nation (MFN) to United States Tariff (UST); or
- (b) the number of the current sub-header when requesting a change in the information shown in Fields 12-17 for the most recent transaction, Form B3 or previous DAS (e.g., to change the country of origin from Germany to the United States in Field 12); or
- (c) the number of the sub-header to which a classification line or portion of one is being moved (e.g., moving a portion of classification line 1 from sub-header 1 to sub-header 2 in order to change the tariff treatment from MFN to UST).

Field No. 10 - Mail To

Must be completed on the first page of all <u>Forms B2</u> only if the mailing address differs from the address shown in Field 1. When completed, show the name and address including correct postal code of the individual to whom the DAS is to be mailed to.

If the "Mail To" field contains a name other than the importer's, and the name is not a licensed customs broker, the CBSA requires that a letter from the importer be attached to the Form B2 authorizing the Agency to mail the DAS to the agent. The letter of authorization must be attached to the Form B2 or the request will be rejected. However, where the declaration box of the Form B2 clearly indicates the importer's name and the Form B2 are signed by the importer, the CBSA will not require an authorization letter.

Field No. 11 – Security Number

Complete only if security is being posted. When a security bond has been posted for an amount in dispute (not to be confused with security posted for release prior to payment), indicate the number of the bond; when cash or certified cheque is used as security, the CBSA will place the K21 receipt number in this field. If a bond was posted

for an amount in dispute with the CBSA for a previous related adjustment request, indicate "on file" after the security number.

In situations where an amount owing is partly covered by security, and the remainder paid by cash, the bond number must be quoted.

Field No. 12 - Country of Origin

Complete only if:

- (a) a new sub-header is being requested; or,
- (b) the country of origin is being changed from the most recent transaction (i.e., Form B3 or previous DAS).

Show the International Organization for Standardization (ISO) country code for the country of origin (e.g., Canada – CA, United States – US). Refer to the list of country and state codes in Appendix G, List 1 of <u>Memorandum D17-1-10</u>.

Each new country code must be shown on a new sub-header.

Field No. 13 – Place of Export

Complete only if:

- (a) a new sub-header is being requested; or,
- (b) the country of export is being changed from the most recent transaction (i.e., Form B3 or previous DAS).

For goods exported from the US, show the three digit alphabetic state code of the new state when the state of export is being changed.

This field is to be left blank when the foreign trade zone code is changed.

Show a two digit alphabetic state code prefixed by U if the country of export is the US. Show the two digit alphabetic ISO country code if the country of export is other than the US. Refer to the list of country codes in Appendix G, List 1 of Memorandum D17-1-10.

Each new country or US state code must be shown on a new sub-header.

Field No. 14 – Tariff Treatment

Complete only if:

- (a) a new sub-header is being requested; or,
- (b) the tariff treatment is being changed from the most recent transaction (i.e., Form B3 or previous DAS).

Each new tariff treatment must be shown on a new sub-header.

For a list of tariff treatment codes, as well as conditions for the use of particular codes, please refer to Appendix B of Memorandum D17-1-10.

Field No. 15 – Direct Shipment Date

Complete only if:

- (a) a new sub-header is being requested; or,
- (b) the direct shipment date is being changed from the most recent transaction (i.e., Form B3 or previous DAS).

Complete on the first page of each sub-header if the currency code is other than Canadian dollars. May be left blank if the currency code is Canadian dollars.

Show MM DD (month, day).

Each new date must be shown on a new sub-header.

Field No. 16 - Currency Code

Complete only if:

- (a) a new sub-header is being requested; or,
- (b) the currency code is being changed from the most recent transaction (i.e., Form B3 or previous DAS).

The International Organization for Standardization Codes (ISO) must be used (e.g., Australian Dollar = AUD). Refer to the list of currency codes in Appendix G, List 1 of Memorandum D17-1-10.

Each new currency must be shown on a new sub-header.

Field No. 17 – Time Limit

Complete only if:

- (a) a new sub-header is being requested; or,
- (b) the time limit is being changed from the most recent transaction (i.e., Form B3 or previous DAS).

When adjustments are requested to 1/60th and 1/120th transactions, the total amount of elapsed time plus any requested extensions must be shown in months. When goods which were accounted for on a 1/60th or 1/120th basis are being entered for consumption, this field is to be left blank.

Each new time limit must be shown on a new sub-header.

Show the complete time limit according to the format in the examples below:

Time Limit	Shown As 1 W 30 D 1 M 60 D	
1 week	1 W	
30 days	30 D	
1 month	1 M	
60 days	60 D	

2 months	2 M
90 days	90 D
3 months	3 M
1 year	1 Y or 12 M
2 years	2 Y or 24 M
15 years	15 Y

Field Nos. 18 to 36 – As Accounted For

Complete these fields exactly as they appear on the most recent transaction (i.e., <u>Form B3</u> or previous DAS) for each classification line being adjusted.

Field Nos. 18 to 36 – As Claimed

Complete these fields as described below.

Field No. 18 - Line

Must be completed on each classification line. The line number from the original Form B3 transaction or the line number assigned by the CBSA for a new line or split line on a previous adjustment to the same transaction must be used. If a classification line from the original accounting document (i.e., Form B3) or adjustment document is split into two or more lines, the line from which the split is being created should be quoted. For example, if classification line number 1 is the parent line (line being split), "1/SL" should be quoted in the Line No. field of each "as claimed" line which is derived from line 1, and a new line number will be assigned by the CBSA. Split lines are created when a classification line must be split into two or more sections (e.g., when an adjustment issue applies only to a portion of a classification line).

Field No. 19 - Description

Must be completed on all classification lines.

Show an accurate description of the goods.

Include tariff code description, if applicable.

All references, such as D-Memorandum numbers, value and classification ruling numbers, import permit numbers, etc., are to be shown here.

When more than one date of diversion applies, show the date in the description field of the appropriate classification line.

Field No. 20 – Special Authority

Complete on all classification lines, if applicable.

Leave blank on any classification line where an Order in Council other than a remission order reduces or removes duties on specified goods (e.g., an Order in Council creating a new code).

When the owner is authorized by Order in Council to import goods under special conditions, the Order in Council number is to be shown in this field.

Show the number in the formats indicated below:

- (a) Orders in Council submitted to the Governor in Council by the Treasury Board: e.g., Order in Council number P.C. 1973-1/82, January 9, 1973, must be shown as: 73-1-82.
- (b) Orders in Council submitted to the Governor in Council by the department concerned: e.g., Order in Council number P.C. 1970-1835, October 21, 1970, must be shown as: 70-1835.

If the Order in Council number contains an oblique stroke (/), this must be shown as a hyphen (-). For example, Order in Council number 67-23/261 must be shown as: 67-23-261.

Where a Form B2 for goods covered by an Order in Council contains two or more lines of calculations and several classification numbers, the Order in Council number must be shown again with each new classification line.

In any case where an Order in Council is amended, the original Order in Council number must be quoted in this field. That is, the number of the amending Order in Council is to be ignored.

The benefits of the <u>United States Tariff</u> and the <u>Mexico Tariff</u> may, pursuant to the Textile and Apparel Extension of Benefit Order, be extended to certain textile and apparel goods which are cut and sewn or otherwise assembled (or woven or knit) in the United States or Mexico from fabric (or yarn or fiber) produced or obtained in a non-NAFTA country. When accounting documents are presented for such goods, the special authority number 61-3-62 must be shown. In the event an Order in Council applies to these goods, the number for that Order would take precedence over the special authority number 61-3-62 used to identify the textile or apparel goods referenced above.

Field No. 21 – Classification Number

Must be completed on all classification lines. Show the correct tariff classification number as indicated in the *Customs Tariff* for each commodity being adjusted.

The first six digits represent the International Harmonized System Code, the seventh and eighth digits are subdivisions for CBSA purposes and the remaining two digits represent a statistical suffix.

Decimal points must be placed after the fourth, sixth and eighth digits (e.g., 1234.56.78.90).

Field No. 22 - Tariff Code

Complete on all types of <u>Forms B2</u> if the conditions specified in the code description in the <u>Customs Tariff</u> are applicable.

Where both a tariff code and an Order in Council (refer to Field 20 – Special Authority) are necessary to eliminate or reduce the effective rate of duty, both Fields 20 and 22 must be completed.

Field No. 23 – Quantity

Must be completed on all classification lines in the unit of measure required by the <u>Customs Tariff</u>. If a quantity is required for excise tax rates in a unit of measure different from that specified in the <u>Customs Tariff</u>, the non-tariff

quantity should be indicated on the next Form B2 "as claimed" line. Line number must not be completed for the second detail line.

If only one quantity applies to a tariff classification number, it must be shown on the first detail line. However, this quantity may be repeated on subsequent detail line(s).

Leave blank if no unit of measure is applicable from the <u>Customs Tariff</u> or to any excise tax rates.

Field No. 24 – Unit of Measure

Complete on all classification lines as specified in the <u>Customs Tariff</u>. If a unit of measure is required for excise tax that is different from that specified in the <u>Customs Tariff</u>, the non-tariff unit of measure should be completed on the next Form B2 "as claimed" line. Line number must not be completed for the second Form B2 line.

As a result of the <u>Customs Tariff</u> requirements, only metric alphabetic codes can be used. Refer to unit of measure codes in Appendix G, List 2 of <u>Memorandum D17-1-10</u>.

Leave blank if no unit of measure is applicable from the <u>Customs Tariff</u> or to any excise tax rates.

Field No. 25 – Value for Duty Code

Complete on each classification line. Use a combination of one of the first digit code numbers and one of the second digit code numbers to indicate the basis on which the value for duty was determined.

First digit code number (relationship)	Explanation
1	The vendor and purchaser are not related firms as defined in subsection 45(3) of the Act.
2	The vendor and purchaser are related firms as defined in subsection 45(3) of the Act.
Second digit code	
number (valuation method used)	Explanation
,	Price paid or payable without adjustments (section 48 of the Act)
method used)	•
method used)	Price paid or payable without adjustments (section 48 of the Act)
method used) 3 4	Price paid or payable without adjustments (section 48 of the Act) Price paid or payable with adjustments (section 48 of the Act)
method used) 3 4 5	Price paid or payable without adjustments (section 48 of the Act) Price paid or payable with adjustments (section 48 of the Act) Transaction value of identical goods (section 49 of the Act)
method used) 3 4 5 6	Price paid or payable without adjustments (section 48 of the Act) Price paid or payable with adjustments (section 48 of the Act) Transaction value of identical goods (section 49 of the Act) Transaction value of similar goods (section 50 of the Act)

Note: If a used goods rate of duty advance is applicable, code "1" must be prefixed to the value for duty code.

Example: If the vendor and purchaser are related firms and the value for duty is the transaction value of similar goods, code 26 is shown. If the used goods advance applies, code 126 is shown.

Field No. 26 - SIMA Code

Complete if a SIMA amount is shown in Field 33 – SIMA Assessment.

Identify the type of SIMA assessment applicable to the goods imported as well as the mode of payment in the following manner:

First digit code number (SIMA assessment type)	Explanation
1	Goods are not subject to an assessment of anti-dumping duty, countervailing duty, or provisional duty under SIMA, or a Surtax Order or a Surcharge Order under the <i>Customs Tariff</i>
2	Goods are covered by an undertaking under SIMA
3	Goods are provisionally entered under SIMA
4	Goods are subject to a Canadian International Trade Tribunal funding: the assessment results in NO amount of anti-dumping duty or countervailing duty being payable
5	Goods are subject to a Canadian International Trade Tribunal finding and/or a Surtax Order and/or a Surcharge Order: anti-dumping duty and/or countervailing duty and/or a surtax and/or a surcharge is payable
Second digit code number (payment	Explanation
mode)	Arti
0	Nil payment
1	Cash
2	Bond

Field No. 27 – Customs Duty Rate

Complete on each classification line if a rate of customs duty is applicable.

Where both percentage and specific duties apply, the percentage rate of duty is shown on the first detail line. The specific rate of duty is shown on the next detail line. Line number must not be completed for the second detail line.

If an additional rate of duty equivalent to an excise duty is applicable, show this rate of duty on the next detail line in this field. Line number must not be completed for this line.

The format must be as shown in the following examples:

Rate	e(s)	Shown As					
Free		Free, any combination of zeros or					
		blank					
.1%		.1					
20%		20 or 20.0					
22 1/2%		22.5					
2/3 ct. (¢)		.00666					
9/10 ct. (¢)		.009					
1 ct. (¢)		.01					
1 1/2 cts. (¢)		.015					
1-3/5 cts. (¢)		.016					
1-3/4 cts. (¢)		.0175					
10 cts. (¢)		.10					

25.799 cts. (¢)	.25799
\$1.03915	1.03915
\$1.50	1.50
\$25.00	25. or 25.00
60% and \$2.00	60 or 60.0 (percentage rate)
	2. or 2.00 (specific rate)
22 1/2% and 22.5 cts. (¢)	22.5 (percentage rate)
	.225 (specific rate)

Field No. 28 – Excise Tax Rate

If applicable, complete on each classification line either with an excise tax rate or an excise tax exemption code.

Where an exemption code is applicable, complete this field using numbers listed in Appendix G, List 4 of Memorandum D17-1-10.

If excise tax is not applicable, leave this field blank.

Commodities with different excise tax rates or exemption codes must be coded on separate classification lines.

Where excise tax is payable, show the rate in the same format as the following examples:

Rate(s)	Shown As
4¢ per hundred	.04
20¢ per pack	.20
1.79¢ per litre	.0179
21.47¢ per litre	.2147
01.5¢ per litre	.015
10.27¢ per 5 units	(or fraction thereof)
20.54 (20.54 per thousand)	In this case, the unit of measure code (Field 24) must be MIL and the quantity (Field 23 shown in units of 1000)
\$6.254 per kilogram	6.254
10¢ each	.10
10% of the total of the value for duty, customs duties and the SIMA assessment	10.00
20 1/2% of the total of the value for duty, customs duties and the SIMA assessment	20.50
10% of the total of the value for duty, customs duties and the SIMA assessment over \$50.00	10.00
\$100.00 per air conditioner installed in a vehicle which is not subject to excise tax on the weight	100.00
Various rates on motor vehicles subject to excise tax on air conditioners, different vehicle weights, or both conditions combined. A new classification line is required for each condition, etc.	30.00 100.00 130.00

Note: Goods subject to excise tax may not be combined on the same classification line with goods not subject to excise tax.

Field No. 29 - GST Rate

Complete with either a GST rate or an exemption code on the first detail line of each classification line.

Where the GST is payable, show the current rate (e.g., 5 or 5.0); where the GST is not payable, show the appropriate exemption code.

Where an exemption code is applicable, complete this field using code numbers listed in Appendix G, List 3 of Memorandum D17-1-10.

Rule 5(b) of the *General Rules for the Interpretation of the Harmonized System* in the <u>Customs Tariff</u> reads as follows:

"Subject to the provisions of rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use".

In the latter cases, packing is either non-taxable under the same code as the goods which it contains or taxable if the goods are subject to GST. Therefore, importers/agents should ensure that each line accounting for the goods is followed by the relevant packing line using the same GST rate or exemption code if applicable.

Field No. 30 – Value for Currency Conversion

Complete on each classification line.

Show this amount in the currency specified on the invoice.

Show the amount in dollars and cents separated by a decimal point. For example \$1,000.00 is shown as 1000.00.

For assistance in determining the amount to be shown in this field, refer to Memoranda D13 series.

Field No. 31 – Value for Duty

Complete on each classification line by multiplying the value for currency conversion by the exchange rate.

Show the value for duty in Canadian dollars separated by a decimal point. For example \$96.00 is shown as 96.00.

Calculations must be made to the cent.

Field No. 32 – Customs Duties

Complete on all classification lines if customs duty is applicable.

Show the amount of customs duty (not including provisional, anti-dumping or countervailing duty) payable in dollars and cents separated by a decimal point. For example \$105.00 is shown as 105.00 and \$123.84 as 123.84, etc.

When a percentage rate of duty applies, duty is obtained by multiplying the rate by the value for duty. When a specific rate of duty applies, duty is obtained by multiplying the rate by the quantity.

Deposits for sight entries, if applicable, are to be shown on a separate detail line in this field.

Note: Special calculations may apply if a remission is applicable.

Field No. 33 – SIMA Assessment

Complete on all <u>Forms B2</u> if an amount of surtax, provisional, anti-dumping or countervailing duty is being adjusted, or is payable.

When goods are subject to surtax (refer to Memoranda D16 series), provisional/anti-dumping duty (refer to Memoranda D14 series) or countervailing duty (refer to Memoranda D15 series), show the amount in dollars and cents separated by a decimal. For example \$105.00 is shown as 105.00 and \$123.84 as 123.84, etc.

Note: These duties form part of the value for the calculation of excise tax and GST, except if provisional duty is deferred by bond.

Field No. 34 – Excise Tax

Complete on each classification line if an excise tax is applicable.

Where an ad valorem rate applies, multiply the excise tax rate by the total of the value for duty plus customs duties plus any SIMA assessment and show the total amount in this field.

When a specific rate applies, calculate excise tax by multiplying the quantity times the excise tax rate.

Note: Special calculations may apply if a remission is applicable. For more information, please refer to the list of Excise Tax Exemption codes found in Appendix G, List 4 of Memorandum D17-1-10.

Field No. 35 – Value for Tax

Complete on each classification line if:

- (a) GST is payable; or,
- (b) GST may be rebated by the CRA to a non-registrant as a result of the CBSA rendering a related adjustment decision (e.g., a re-determination of tariff classification decision under section 60 of the Act which lowers the tariff rate from 9.2 per cent to 6.8 per cent).

Add the value for duty plus customs duties plus any SIMA assessment plus any excise tax and show the total amount in this field.

Show the amount in dollars and cents separated by a decimal point. For example, \$1056.00 is shown as 1056.00.

Field No. 36 - GST

Complete on each classification line if:

(a) GST is payable; or

(b) GST may be rebated by the CRA to a non-registrant as a result of the CBSA rendering a related adjustment decision (e.g., a re-appraisal decision under section 60 of the Customs Act which lowers the value for duty from \$100 to \$50).

Calculate the GST to the cent by multiplying the rate of GST by the Value for Tax.

Show the amount of GST, if any, in dollars and cents separated by a decimal point.

Note: Special calculations may apply if a remission is applicable.

Field No. 37 - Docs Attached

Complete this field with a check mark if supporting documentation is attached, otherwise leave blank.

Field No. 38 – Customs Duties

Complete on all Form B2 if customs duties are payable or refundable.

If customs duties are refundable, show a negative sign in front of the amount shown in this field.

If there is no customs duty payable, or refundable, leave blank or show any combination of zeros.

To obtain total duty, calculate the difference between the "as accounted for" and "as claimed" amounts shown in Field 32 – Customs Duties and include any sight deposit amount.

Show the total in dollars and cents separated by a decimal.

If the Form B2 has two or more pages, complete this field only on the last page.

Field No. 39 – SIMA Assessment

Complete on all Form B2 if a SIMA Assessment amount is payable or refundable.

If a SIMA Assessment is refundable, show a negative sign in front of the amount shown in this field.

To obtain total SIMA assessment, calculate the difference between the "as accounted for" and "as claimed" amounts shown in Field 33, unless the amount is deferred by bond as designated by SIMA Assessment code 32 in Field 26.

Show the total in dollars and cents separated by a decimal point.

If the Form B2 has two or more pages, complete only on the last page.

Field No. 40 - Excise Tax

Complete on all Forms B2 if excise tax is payable or refundable.

If excise tax is refundable, show a negative sign in front of the amount shown in this field.

Where there is no excise tax payable or refundable, leave blank or show any combination of zeros. To obtain total excise tax, calculate the difference between the "as accounted for" and "as claimed" amounts shown in Field 34.

Show the total amount of all excise tax in dollars and cents separated by a decimal point.

If the Forms B2 has two or more pages, complete only on the last page.

Field No. 41 – Sub Total

The total of the amounts of Fields 38 to 40.

Field No. 42 – GST

Complete on all Forms B2 if GST is payable or, for non-registrants where GST may be rebated by the CRA.

Where there is no GST payable or subject to rebate, leave blank or show any combination of zeros.

Add each of the detail line (Field 36) GST amounts to obtain total GST.

Show the total amount of all GST in dollars and cents separated by a decimal point.

If the Form B2 has two or more pages, complete only on the last page.

Field No. 43 – Interest (optional)

It is not mandatory that the importer/agent complete this field. When interest is payable or refundable, the CBSA will show the date interest begins as well as the principal on which interest will be assessed in the "remarks section" of the resulting DAS. If the importer/agent shows the amount of interest payable or refundable, it is to be completed on the last page of the adjustment request.

Field No. 44 – Amount Due Receiver General for Canada

Must be completed on the last page of all <u>Forms B2</u> when an amount is payable to the Receiver General for Canada. Leave blank if an amount is not due to the Receiver General.

Note: Importers cannot offset a GST amount which may be **refundable** against a duties amount (customs duty, SIMA assessment and/or excise tax) which is payable on the same <u>Form B2</u>. However, an importer can offset a GST amount which is **payable** against a duties amount (customs duty, SIMA assessment and/or excise tax) which is refundable on the same Form B2.

Field No. 45 – Amount Due Claimant

Must be completed on the last page of all <u>Forms B2</u> when requesting a refund, or when requesting a complete reversal of a CBSA decision which has been secured, not paid. The GST amount shown in Field 42 must not be included in the amount shown in this field.

Justification for Request

Must be completed on the last page of all Form B2.

When a request for re-determination of the origin of goods pursuant to the Act is submitted, it is to be shown as: re-determination/origin followed by the appropriate legislative reference. Indicate as follows: the reason (i.e., refund, re-determination, re-appraisal), section, subsection and/or paragraph number of the Act as applicable (e.g., 74(1) (d) of the Act, 59(1) of the Act).

If more than one legislative reference applies, the additional reference(s) is/are to be shown in the "Explanation" section. Where applicable, the file number and date of the previous CBSA decision supporting the request should be indicated.

Further information on requests to cancel or waive interest and/or penalties can be found in Memorandum D11-6-5.

A request from a US appellant under SIMA should be shown as a re-determination (select one or more of the following: normal value, export price, amount of subsidy, or description) followed by the appropriate legislative reference.

Note: All requests for re-determinations under SIMA must be filed with the Trade Compliance Division in Ottawa (see paragraph 19). For additional information, refer to Memorandum D14-1-3.

Explanation

It is imperative that each <u>Form B2</u> presents a logical case, supported by appropriate information. Clearly state the reason(s) for the request, providing as much detail as is required to defend it. Make reference to any previous CBSA instructions or D Memoranda that are relevant. If sufficient space is not available, provide additional particulars on a separate sheet.

The following information must be included in the "Explanation" Field of the Form B2:

- (a) A statement setting out the grounds on which the refund, re-determination or re-appraisal is requested;
- (b) A statement of the facts on which the rationale for the request is based;
- (c) Where a remission is claimed, the number of the relevant Order in Council;
- (d) A statement outlining the evidence (i.e., supporting documents) provided with the Form B2 that makes the case and supports the rationale provided in items 1 and 2 above; and
- (e) Where a diversion applies, the date of diversion. When more than one date applies, show the date in the description field of the relevant classification line.

With regard to supporting evidence (item (d) above), the CBSA will consider any documents or other attachments the importer may wish to submit. However, certain specific types of evidence will facilitate the expeditious resolution of requests. Further information on the supporting documentation requirements for filing dispute notices can be found in Memorandum D11-6-7.

For example where an obvious error (e.g., mathematical extension and currency conversion errors) was made on the original accounting document (i.e. Form B3), DAS, purchase orders, sales contracts, commercial invoices or letters of credit, might support an appellant's claim. Where an importer is questioning the tariff classification number, appropriate evidence could include product literature/specifications, catalogues, detailed purchase documents (e.g., commercial invoices) and samples of the imported goods.

Note: Hazardous, corrosive and liquid products require special handling. Contact your regional CBSA office before submitting such samples.

A revised Form CI1- Canada Customs Invoice, by itself will not be regarded as supporting documentation.

Where supporting documents have been attached to a related request, identical supporting documents need not be attached to a subsequent request, provided that the "Explanation" field includes a statement that the relevant supporting evidence is attached and the related Request Number is provided.

It is the responsibility of the applicant to present a properly completed and supported Form B2. The absence of adequate information will result in the rejection of the Form B2 following initial review, as per paragraph 24 of this memorandum.

Importer/Agent Declaration

Complete on all Forms B2. If the request has two or more pages, complete only on the last page. Show the name and telephone number of the person making the declaration along with the company name.

Date and sign the declaration on the CBSA copy of all adjustment forms.

The person making the declaration is indicating that the information contained on the Form B2 is accurate and complete. The provision of inaccurate, untrue or incomplete information is an infraction and may result in enforcement action.

Note: The importer/agent declaration must be signed by the person named in the declaration.

APPENDIX B – FORM B2 CANADA CUSTOMS ADJUSTMENT REQUEST FORMAT EXAMPLES AND EXPLANATIONS

The examples included in this section are designed to provide importers/agents with information regarding the various Form B2 format requirements. These examples depict typical not actual transactions.

Notes:

The rates of duty, GST and excise taxes used for calculation and testing purposes on the samples are those in effect at the time of printing. Therefore, while the actual coding on the samples is correct, information such as tariff rates and excise tax rates, etc., should be verified by checking the *Customs Tariff*, the *Excise Tax Act* and other reference sources. Bar codes shown on the Form B2 examples are for illustration purposes only.

Owing to the space requirements of bilingual formats, Field No. 19 – Description; justification for request; and explanation; have been left blank in the samples which follow. For actual requests, these fields must be completed in accordance with the completion instructions contained in this Memorandum.

B2 Format Example Index

Example No.	Description
<u>1</u>	Refund
<u>2</u>	Re-determination of Tariff Classification, Non-revenue Change
<u>3</u>	Re-determination of Tariff Classification, Amount Due Claimant
<u>4</u>	Re-determination of Tariff Classification, Amount Due Receiver General
<u>5</u>	Re-appraisal, Amount Due Claimant
<u>6</u>	Re-appraisal and Multiple Rates of Duty, Amount Due Receiver General
<u>7</u>	Final Accounting for Goods Covered by Sight Documentation, Refund of Deposit
<u>8</u>	Final Accounting for Goods Covered by Sight Documentation, Amount Owing Receiver General
<u>9</u>	Documenting a First Diversion
<u>10</u>	Documenting a Subsequent Diversion Regardless Whether Such a Division is Identical to or is Different from a Previous Diversion
<u>11</u>	Temporary Importation Extension, 1/60th Basis
<u>12</u>	Temporary Importation Extension, 1/60th Basis (Second Adjustment)
<u>13</u>	Exportation of Part of the Goods Accounted for on a 1/60th Basis, Remainder Duty Paid

14	Exportation of Part of the Goods Accounted for on a 1/60th Basis, Remainder Imported for Additional Period of Time
<u>15</u>	Adjustment Resulting from a Clerical or Typographical Error
<u>16</u>	Re-determination of SIMA Assessment, Amount Due Claimant
<u>17</u>	Re-determination of Origin/Portion of Classification Line
<u>18</u>	Multiple Issues on a Form B2 Adjustment Request
<u>19</u>	Re-determination (origin) Report of Drawback Claim, Amount Due to Claimant
<u>20</u>	Duty and GST Payment for Goods Entered under the Temporary Importation Regulations, Full Duty Remission – Partial GST Remission

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31 VALUE FOR DUTY VALEUR EN DOUANE 13542.18		IS DUTIES DE DOUANE 880.24	33 SIMA ASS COTISATI	ON DE LMSI	TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DURTAXE 4422.42		36 GST TPS 721.12
18 LINE 19 DESCRIPTION - AS C DESIGNATION - SEL								2		AUTHORITY SATION SPÉCIALE
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31 VALUE FOR DUTY VALEUR EN DOUANE 11971.06		IS DUTIES DE DOUANE 778.12	33 SIMA ASS COTISATI	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	DURTAXE 2749.18		36 GST TPS 637.46
18 LINE 19 DESCRIPTION – AS A DESIGNATION – SEL	CCOUNTED FOR ON LA DÉCLARAT	ION						2	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
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31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASS COTISATI	SESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	R TAX DUR TAXE		36 GST TPS
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DECLARE THE PARTICULARS OF THIS DOCUMENT	TO BE TRUE, ACCUR	ATE AND COMPLETE - DÉCLAR	RE QUE LES RENS	EIONEMENTS CI-DESSUS						
Apr.19, 2012		SIGNATURE		TELE	613-76 PHONE NUM	5-4321 BER - NUMÉRO DE TÉLÉF	PHONE	AMOUNT DUE CL TOTAL DÛ AU REQ	UÉRANT	102.12
B2 (08)						1)	BSF18			Canadä

Refund

This example shows a request for a refund of duties when there is an error on the original transaction not related to tariff classification or value for duty.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods and corresponding extensions as claimed by the importer/agent.

Note that the total shown in Field 45- Amount Due Claimant, does not include any amounts of GST.

	A CUSTOMS – ADJUSTMENT REQUEST CANADA – DEMANDE DE RAJUSTEMENT	PROTECTED When completed une fois rempli					
1 IMPORTER NAME AND ADDRESS NO N° DENTREPRISE NOM ET ADRESSE DE LIMPORTATEUR 123456789RM0001	2 TRANSACTION NO N°DE TRANSACTION 56044-000010057/ABC Brokers						
XYZ Co. 123 Circle Road Ottawa, Ontario		Restore - Restaurer					
POSTAL/ZIP CODE K1B 2C3 GODE POSTAL POSTAL/ZIP CODE K1B 2C3 GOUDHORNO 10 MAL TO-POSTERA: N'OL SOUS ENHIETE ABC Brokers Ltd. 1 789 Square Avenue Ottawa, Ontario	3 GST REGISTRATION NO. N°DE TPS 10 GST REGISTRATION NO. N°DE TPS 10 GST REGISTRATION NO. N°DE ROMAN 10 GST REGISTRATION NO. N°DE BUREAU 10 GST REGISTRATION NO. N°DE BUREAU 10 GST REGISTRATION N°DE SECURITY NO. N°DE SECURITE 11 SECURITY NO. N°DE SECURITE 12 COUNTRY OF ORIGIN 13 PLACE OF EXPORT 14 TARIFF TREATMENT 15 DIRECT SHIPMENT DATE 16 CRCY, CODE 17 TIME LIMIT DATE OF EXPEDITION DIRECTE 16 CRCY, CODE 17 TIME LIMIT DATE OF EXPEDITION DIRECTE 16 CRCY, CODE 17 TIME LIMIT DATE OF EXPEDITION DIRECTE 16 CRCY, CODE 17 TIME LIMIT DATE OF EXPEDITION DIRECTE 16 CRCY, CODE 17 TIME LIMIT DATE 16 CRCY, CODE 17 TIME LIMIT DATE 17 GST REGISTRATION DIRECTE 18 CRCY, CODE 17 TIME LIMIT DATE 18 CRCY, CODE 18 CRCY, CODE 18 CRCY, CODE 19 CRCY, CODE	## PAGE 1 OF DE					
18 LINE 19 DESCRIPTION – AS ACCOUNTED FOR LIGHE DÉSIGNATION – SELON LA DÉCLARATION 3		20 SPECIAL AUTHORITY AUTORISATION SPECIALE					
21 CLASSIFICATION NO	NMB 13 18	T RATE UX VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 1000					
1350.00 243.00	AA ASSESSMENT 34 EXCISE TAX 35 VALUE FOR TAX VALUE FOR TAX VALUE FOR TAX VALUE FOR TAX TAXE TAXE D'ACCISE 1593.01	TOTAL					
18 LINE 119 DESCRIPTION - AS CLAIMED LIGNE DÉSIGNATION - SELON LA DEMANDE 3 21 CLASSIFICATION NO. 22 TARIFF CD 23 QUANTITY OU TARIF. QUANTITÉ	24 U/M 25 YFD CD 26 SIMA CD 27 CHSTONE DUTY RATE. 28 E.T. RATE 29 GST TAUX TA TAUX TAUX	20 SPECIAL AUTHORITY AUTORISATION SPECIALE FRATE 30 VALUE FOR CURRENCY CONVERSION IX TPS CONVERSION VALEUR POUR CHANGE					
6102.30.00.00 100		5 CONVERSION VALEUR POUR CHANGE 1000.00					
1350.00 243.00 18 LINE LIGHT 19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - STANDARD TO DESIGNARD TO DESIGNATION - STANDARD TO DESIGNATION - STAND	1593.0						
21 CLASSIFICATION NO. N° DE CLASSEMENT 22 TARIFF CD 23 QUANTITY GUANTITE	24 U/M 25 VFD CD 26 SIMA CD 27 CUSTOMS DUTY RATE 28 E.T. RATE CD VD CD L/MSI TAUX-DROIT DE DOUANE TAUX T.A. TAUX T.A.	T RATE 30 VALUE FOR CURRENCY CONVERSION UX TPS CONVERSION VALEUR POUR CHANGE					
31 VALUE FOR DUTY VALEUR EN DOUANE 32 CUSTOMS DUTIES 33 SILVALEUR EN DOUANE 32 CUSTOMS DUTIES CC	AA ASSESSMENT 34 EXCISE TAX 35 VALUE FOR TAX VALEUR POUR TAXE D'ACCISE 35 VALUE FOR TAX	36 GST TPS					
18 LINE 19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY AUTORISATION SPECIALE					
21 CLASSIFICATION NO. 22 TARIFF CD 23 QUANTITY CD TARIF. QUANTITE		T RATE 30 VALUE FOR CURRENCY CONVERSION UX TPS CONVERSION VALEUR POUR CHANGE					
31 VALUE FOR DUTY VALEUR EN DOUANE 32 CUSTOMS DUTIES DROITS DE DOUANE CC	AA ASSESSMENT 34 EXCISE TAX 35 VALUE FOR TAX VALEUR POUR TAXE D'ACCISE 35 VALUE FOR TAX	36 GST TPS					
37 DOCS ATTACHED CIJOINTS JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE A UNE (1/PE OF REQUEST - ORINRE DE DEMANDE)	UNDER DROITS D	MS DUTIES DE DOUANE					
EXPLANATION - EXPLICATION: Women's overcoats are made of knitted maspecifications and descriptive literatur fait en tricot de fibres artificielles. documentation descriptive ci-joint.	n made fibres. See attached e./Les manteaux pour dames sont Voir les spécifications et la 42 c 43 INTE	SESSMENT ON DE LIMSI SE TAX PACCISE TOTAL PARTIEL 2ST PPS EREST FRÉTS					
DECLARATION - DÉCLARATION J. DOS PLEASE PRINT NAME - LETTRES MOULESS S.V.P. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LE	ABC Brokers Ltd. IMPORTERAGENT IMPORTATEURAGENT IS RENSEIGNEMENTS CLEESUUS SONT VRANS ET COMPLETS	UNIT DUE BEAL FOR CANADA NL DÛ AU MÊR AL DÛ ÇANADA					
Mar. 18, 2012 DATE B2(08)	613-765-4321 TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE BSF 18	Canada					

Re-determination of Tariff Classification, Non-revenue Change

This example shows a change in tariff classification number that does not cause a change in the revenue reported.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods and the full amount of duties payable on the goods under the corrected tariff classification number.

Canada Border A Services Agency fi	Agence des se rontaliers du (Canada				TMENT REQUE E DE RAJUSTE		PRC P	TECTED ROTÉGÉ	when completed une fois rempli
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE LIMPORTATEUR	3	0 n° d'entreprise 23456789RM00	001	TRANSACTION I	TION	02/ABC Brok	org		Не	Aide
XYZ Co. 123 Circle Road Ottawa, Ontario	,			30010-0	000100	02/ADC BIOK	els		Res	store - Restaurer
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Subblenon 10 Mail To-Poster A: N*De Sous ENTÊTE ABC Brokers 1 789 Square A Ottawa, Onta	venue		1	OFFICE NO. N° DE BUREAU 431 1 SECURITY NO. N° DE SECURIT	ré 85	AL TRANSACTION NO. A TRANSACTION ORIGIN. 9862000000000	2	Y-A M 12 01	08	DATE RECEIVED DATE DE RÉCEPTION
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18 LINE 19 DESCRIPTION – AS A DÉSIGNATION – SELO	CCOUNTED FOR ON LA DÉCLARAT	ION						20	SPECIAL AUT AUTORISATIO	THORITY ON SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 7419.91.99.10	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE 1500	24 UM KGI		26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 3.0	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5		FOR CURRENCY CONVERSION SION VALEUR POUR CHANGE 1000.00
31 VALUE FOR DUTY VALEUR EN DOUANE 1350.00	32 CUSTON DROITS	IS DUTIES DE DOUANE 40.50	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PC	TAX DUR TAXE L390.50	36 G	69.53
18 LINE 19 DESCRIPTION - AS C LIGNE DESIGNATION - SELO	LAIMED ON LA DEMANDE		•					20	SPECIAL AUT AUTORISATIO	THORITY ON SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 7419.99.10.00	22 TARIFF CD CD TARIF.	1500	24 U/M KGI	M 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE O	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5		OR CURRENCY CONVERSION RSION VALEUR POUR CHANGE 1000.00
31 VALUE FOR DUTY VALEUR EN DOUANE 1350.00	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PC	TAX DURTAXE 1350.00	36 G	67.50
18 LINE 19 DESCRIPTION – AS A DESIGNATION – SELO	CCOUNTED FOR ON LA DÉCLARAT	ION						20	SPECIAL AUT AUTORISATIO	FHORITY ON SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALUE F CONVER	OR CURRENCY CONVERSION SION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	TAX ACCISE 35 VALUE FOR TAX VALEUR POUR TAXE			36 G	SST IPS
18 LINE 19 DESCRIPTION – AS C DESIGNATION – SEL	LAIMED ON LA DEMANDE		•					20	SPECIAL AUT AUTORISATIO	THORITY ON SPECIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD : CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALUE F CONVER	FOR CURRENCY CONVERSION SION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PC	TAX DUR TAXE	36 G	9ST PS
87 DOCS JUSTIFICATION FOR RI ATTACHED CIJOINTS A	EQUEST - JUSTIF	ICATION DE LA DEMANDE	U	INDER				CUSTOMS DUTI		-40.50
UNE EXPLANATION - EXPLICATION :	(TYPE OF REQUES	T - GENRE DE DEMANDE)		N VERTU DE (LE	GISLATIVE RE	FERENCE - RÉFÉRENCE LÉGISI	.ATIVE)	SIMA ASSESSME COTISATION DE I	ENT LMSI	
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								43 INTEREST INTÉRÊTS		
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PLEASE PRINT NAME -	LETTRES MOULÉ		10	IMPORTER/AGE	NT - IMPORT	TATEUR/AGENT	-	44 AMOUNT DUE RECEIVER GENERAL FOI TOTAL DÛ AU RECEVEUR GÊNÊRAL DU	R CANADA J CANADA	
Jan. 21, 2012	J DE TRUE, NECUN	7	acc and revolete		613-765			45 AMOUNT DUE CLA TOTAL DÛ AU REQU	IMANT	40.50
DATE		SIGNATURE		TELE		BER - NUMÉRO DE TÉLÉF		TOTAL DÜ AU REQU	JERANT	
32 (08)							BSF18			Canada

Re-determination of Tariff Classification, Amount Due Claimant

This example shows a request for a re-determination of the tariff classification.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods and corresponding extensions as claimed by the importer/agent.

Canada Border Services Agency	Agence des se rontaliers du 0	Canada CA				TMENT REQUE DE RAJUSTE		PR	OTECTE PROTÉG	B when completed une fois rempli		
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE LIMPORTATEU	01	2 TRANSACTION NO. N° DE TRANSACTION Help Aide										
Jones and Smith Co	Ē	56044000010068/ABC Broker Restore - Restaurer										
16 Dorchester Stre Windsor, Ontario	eet									Restore - Restaurer		
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ABC Brokers 1 135 Freemont Windsor, Ont	Street			453 SECURITY NO. N° DE SÉCURIT	89	86200000005	5	12 01	28	-		
			12	12 COUNTRY OF ORIGIN 13 PLACE OF EXPORT TAYS D'ORIGINE LEU D'EXPORTATION TRAITEMENT TARFAIRE								
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18 LINE 19 DESCRIPTION - AS A DÉSIGNATION - SEL 3										AUTHORITY SATION SPÉCIALE		
21 CLASSIFICATION NO. N° DE CLASSEMENT 7307.29.20.00	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE 1500	24 U/M KGM		6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 4.5	28 E.T. RATE TAUX T.A.	29 GST RAT TAUX TP	E 30 VAL S CON	UE FOR CURRENCY CONVERSION NVERSION VALEUR POUR CHANGE 19230.77		
31 VALUE FOR DUTY VALEUR EN DOUANE 25961.54	32 CUSTOM DROITS	DE DOUANE 168.27	33 SIMA ASSESSI COTISATION E	MENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	OURTAXE 27129.81		36 GST TPS 1356.49		
18 LINE 19 DESCRIPTION - AS O DESIGNATION - SEL	CLAIMED ON LA DEMANDE								20 SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE		
21 CLASSIFICATION NO. N° DE CLASSEMENT 7302.30.90.00	22 TARIFF CD CD TARIF,	23 QUANTITY QUANTITE 1500	24 U/M KGM		6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	S 30 VAL	UE FOR CURRENCY CONVERSION NVERSION VALEUR POUR CHANGE 19230.77		
31 VALUE FOR DUTY VALEUR EN DOUANE 25961.54	FOR DUTY 32 CUSTOMS DUTIES 33 SIMA ASS R EN DOUANE DROITS DE DOUANE COTISAT					E TAX D'ACCISE	35 VALUE FOI VALEUR PI	RTAX OURTAXE 27649.04		36 GST TPS 1382.45		
18 LINE 19 DESCRIPTION - AS A DESIGNATION - SEL	ACCOUNTED FOR ON LA DÉCLARAT	ION	•		•			20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD 2 CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RAT TAUX TP	S 38 VAL S CON	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE		
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESSI COTISATION D	MENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOI VALEUR P	JE FOR TAX UR POUR TAXE 36 GST TPS				
18 LINE 19 DESCRIPTION - AS C DESIGNATION - SEL	CLAIMED ON LA DEMANDE	11							20 SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE		
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF,	23 QUANTITY QUANTITE	24 U/M	25 VFD CD 2 CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RAT TAUX TP	E 30 VAL S CON	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE		
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	S DUTIES DE DOUANE	33 SIMA ASSESSI COTISATION D	MENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOI VALEUR P	R TAX OUR TAXE		36 GST TPS		
37 DOCS JUSTIFICATION FOR F ATTACHED CIJOINTS A	PEQUEST - JUSTIFI	CATION DE LA DEMANDE	UN	IDER				CUSTOMS DU	TIES	519.23		
EXPLANATION - EXPLICATION :	(TYPE OF REQUES	T - GENRE DE DEMANDE)	EN	VERTU DE (LE	GISLATIVE REI	ERENCE - RÉFÉRENCE LÉGISL	LATIVE)	39 SIMA ASSESS COTISATION DI	MENT ELMSI			
Imported goods are specification and	samples,	Ce sont les	anodes	lating. en cuiv	See a	ttached lisées en		40 EXCISE TA	X			
galvanoplastie qu	i ont été	á importées.						41 SUB TOTAL TOTAL PART	L	519.23		
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DECLARATION - DÉCLARATION		OF				1 22000 2						
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Apr. 19, 2012	1	12-				34-5678		45 AMOUNT DUE CL TOTAL DÛ AU REG	AIMANT QUÉRANT			
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Re-determination of Tariff Classification, Amount Due Receiver General

This example shows a request for re-determination of the tariff classification.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original Form B3 under a specific tariff classification number.

1st line "As Claimed" portion – Show the total value of the goods and the full amount of duties payable on the goods under the corrected tariff classification number.

 + 	Canada Border A Services Agency fr	kgence des se rontaliers du C	anada				TMENT REQUI		PRO PI	TECTEI ROTÉGI	B when completed une fols rempli	
1 IMPORTER NOM ET AD	NAME AND ADDRESS RESSE DE LIMPORTATEUR	2	n°dentreprise 3456789RM00	2 TRANSACTION NO. N°DE TRANSACTION 11155-000010046/ABC Brokers								
XYZ Company Ltd. 123 Circle Road Ottawa, Ontario						.000100	40/ADC DION	GIS		R	estore - Restaurer	
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9 SUBHDR NO. N*DE SOUS EN-TÊTE	5 OFFICE NO. N° DE BUREAU 431 11 SECURITY NO N° DE SECUR	89	AL TRANSACTION NO. A TRANSACTION ORIGIN 986200000000	ALE 33	Y-A M 12 01	08 D-J	8 DATE RECEIVED DATE DE RÉCEPTION					
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18 LINE LIGNE 1	19 DESCRIPTION - AS A DÉSIGNATION - SELO	CCOUNTED FOR ON LA DÉCLARATION	ON						20	SPECIAL	AUTHORITY ATION SPÉCIALE	
21 CLASSIFI N° DE CL	CATION NO. ASSEMENT 2.30.90.00	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE 1500	24 t	GM 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALU CONV	E FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 2050.00	
Ditteriores acces	DR DUTY EN DOUANE 2767.50		S DUTIES DE DOUANE L 79 . 89	33 SIMA ASS COTISATI	SESSMENT ION DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	947.39		6 GST TPS 147.37	
18 LINE LIGNE	19 DESCRIPTION - AS C DESIGNATION - SELC			24 1					000		AUTHORITY ATION SPÉCIALE	
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1	OR DUTY EN DOUANE 2227.50		.44.79	33 SIMA ASS COTISATI	ION DE LMSI	TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	372.29		6 GST TPS 118.61	
18 LINE LIGNE	19 DESCRIPTION - AS A DESIGNATION - SELO ICATION NO. ASSEMENT	22 TARIFF CD		24 U	J/M 25 VFD CE CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX TA	29 GST RATE TAUX TPS	000000000000000000000000000000000000000	AUTHORITY ATION SPECIALE SEE FOR CURRENCY CONVERSION FERSION VALEUR POUR CHANGE	
	DR DUTY EN DOUANE	32 CUSTOM:	The second second	33 SIMA ASS	The state of the s			TAUX T.A. 35 VALUE FOR VALEUR PO	3434234.233		ERSION VALEUR POUR CHANGE	
18 LINE LIGNE	19 DESCRIPTION - AS C DESIGNATION - SELE		DE DOUANE	COLISALI	ION DE LMSI	TAXE	D'ACCISE	VALEUR PO			AUTHORITY ATION SPÉCIALE	
	ICATION NO. ASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 1	J/M 25 VFD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS		E FOR CURRENCY CONVERSION PERSION VALEUR POUR CHANGE	
10101112011101	OR DUTY EN DOUANE	32 CUSTOM: DROITS D	S DUTIES DE DOUANE	33 SIMA ASS COTISATI	SESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX UR TAXE	32530000	6 GST TPS	
37 DOCS ATTACHED		EQUEST - JUSTIFI	CATION DE LA DEMANDE	,				1 [38 CUSTOMS DUTII	ies		
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claim. Une le	/Erreur dan ettre d'expli cciale sont j	s l'étab cation,	lissement d la facture	u prix	sur la 1 é des dou	acture	e des douane	es. Ce	41 SUB TOTAL TOTAL PARTIE		-35.10	
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DECLARE THE PA	PLEASE PRINT NAME - ARTICULARS OF THIS DOCUMENT			E QUE LES RENS			FATEUR/AGENT ET COMPLETS		TÓ TAL DŰ AU RECEVEUR GÉNÉRAL DU	J CANADA		
101101111111111111111111111111111111111	18, 2012 DATE		SIGNATURE		TEL		55-4321 BER - NUMÉRO DE TÉLÉI	PHONE	45 AMOUNT DUE CLAI TOTAL DÛ AU REQU	IMANT JÉRANT	35.10	
B2 (08)	anarari				99900			BSF18			Canadä	

Re-appraisal, Amount Due Claimant

This example shows a request for a re-appraisal of the value for duty of the goods.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods and corresponding extensions as claimed by the importer/agent.

Canada Border Services Agency	Agence des service frontaliers du Canad	da CAIVA				MENT REQUE DE RAJUSTE			OTECTEI PROTÉGI	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEU	BUSINESS NO N°C	DENTREPRISE 56789RM0001		2 TRANSACTION N N° DE TRANSACT 560101-0	TION	024				Help
Balkan Imports 31 Dorchester St. Ottawa, ON				300101	00010				R	estore - Restaurer
POSTAL/ZIP CODE K1F 3P5 CODE POSTAL SUBHORNO 10 MAIL TO - POSTER A: EN-TÈTE				3 GST REGISTRAT N° DE TPS 5 OFFICE NO. N° DE BUREAU 431	6 ORIGINA N° DE L	AL TRANSACTION NO. A TRANSACTION ORIGINA 5 6 4 8 8 4 6 7 5 9 6 2		Y-A M 12 01	06	4 PAGE 1 OF 1 DE 8 DATE RECEIVED DATE DE RECEPTION
				11 SECURITY NO N° DE SECURIT	é	13 PLACE OF EXPLUEU D'EXPORT		TARIFF TREATMEN		
POSTAL / ZIP CODE CODE POSTAL				15 DIRECT SHIPME DATE D'EXPÉDI M				FIME LIMIT - DÉLAI		
1	ACCOUNTED FOR LON LA DÉCLARATION C								10	AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N°DE CLASSEMENT 2402.10.00.90 31 VALUE FOR DUTY	22 TARIFF CD 23 Q CD TARIF. Q	121.000	MI SIMA ASSE	L 13	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 8	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5		FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 13340.18
31 VALUE FOR DUTY VALEUR EN DOUANE 1 3 3 4 0 . 1 8 18 UNE 19 DESCRIPTION – AS LIGNE DESIGNATION – SEI	32 CUSTOMS DUT DROITS DE DO 1067.			SSMENT IN DE LMSI	TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR POI 2"	7798.64		1389.93 authority ation speciale
21 CLASSIFICATION NO. N°DE CLASSEMENT 2402.10.00.90	22 TARIFF CD 23 Q CD TARIF. Q	121.000	24 U/ MI	L 13		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 8	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALU	E FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 13500.00
31 VALUE FOR DUTY VALEUR EN DOUANE 1 35 00 . 0 0	32 CUSTOMS DUT DROITS DE DO 1080		SIMA ASSE COTISATIO	SSMENT IN DE LMSI	34 EXCISI TAXE I	E TAX PACCISE	35 VALUE FOR VALEUR POI	TAX JR TAXE	n SPECIAL	16 GST TPS
	22 TARIFF CD 23 Q	HANTITY	24 U/	M 25 VFD CD 2	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 ET RATE	29 GST RATE		ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 31 VALUE FOR DUTY VALEUR EN DOUANE	CD TARIF. Q	500 E10 610 (E100)	SIMA ASSE	CDVD	34 EXCIS		28 E.T. RATE TAUX T.A. 35 VALUE FOR VALEUR POL	29 GST RATE TAUX TPS		E FOR CURRENCY CONVERSION ERSION VALEUR POUR CHANGE 16 GST TPS
18 LINE 19 DESCRIPTION - AS DESIGNATION - SEI							VALEUR POI			TPS AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N* DE CLASSEMENT	1	Excise duty .8.5\$ par 10	\$18. 000 C	igars dro	it d'	ars/ accise 27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS		E FOR CURRENCY CONVERSION PERSION VALEUR POUR CHANGE
N* DE CLASSEMENT 31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUT DROITS DE DO	121.000	Mi SIMA ASSE	SSMENT IN DE LMSI		18.5	35 VALUE FOR VALEUR POI			ERSION VALEUR POUR CHANGE
	2238	3.50	CONSANO	IN DE LMSI	TAXE	PACCISE	VALEUR POI	JR TAXE		ies
37 DOCS JUSTIFICATION FOR E ATTACHED CIJOINTS JUSTIFICATION FOR E	REQUEST - JUSTIFICATIO			UNDER EN VERTU DE				CUSTOMS DUT DROITS DE DOU	JANE	
EXPLANATION - EXPLICATION :	(TYPE OF REQUEST - GENI	RE DE DEMANDE)		(LE	OISLATIVE REP	ERENCE - RÉFÉRENCE LÉGISL	ATIVE)	SIMA ASSESSIV COTISATION DE	MENT LMSI	
								EXCISE TAX TAXE D'ACCI	SE	
								SUB TOTAL TOTAL PARTI	IEL	
								GST TPS		
								INTEREST INTÉRÊTS		
DECLARATION - DÉCLARATION I JE PLEASE PRINT NAME DECLARE THE PARTICULARS OF THIS DOCUMEN	- LETTRES MOULÉES S.V ITTO BE TRUE, ACCURATE ANI		E LES RENSEI	IMPORTER/AGEN			4	4 AMOUNT DUE ECEIVER GENERAL FO TOTAL DÙ AU ECE VEUR GÊNÊRAL D	OR CANADA J SU CANADA	
DATE	s	SIGNATURE			HONE NUM	BER - NUMÉRO DE TÉLÉF	HONE	15 AMOUNT DUE CLA FOTAL DÛ AU REQ	AIMANT JUÉRANT	
B2 (08)		SIGNATURE		TELEP	TOME NOM		BSF18			Canadä

Re-appraisal and Multiple Rates of Duty, Amount Due Receiver General

This example shows a re-appraisal of the value for duty of the goods where the regular customs duty and two different specific rates of duty apply to the same tariff classification number.

1st line "As Accounted For" portion – Show the total value of the goods and the regular customs duty payable on the goods as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods and the customs duty as claimed by the importer/agent.

2nd line "As Accounted For" portion – Leave blank.

EXAMPLE 6 – continued

■ ▼■ Services Agency f	rontaliers du Canada DOUA		- ADJUSTMENT REQU EMANDE DE RAJUSTI		When complete PROTÉGÉ une fois rempli
IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR	BUSINESS NO N° D'ENTREPRISE	2 TRANSACTII N° DE TRAN	SACTION		Help Aide
	1	560101	-000010024		Restore - Restaurer
OSTAL / ZIP CODE CODE POSTAL		3 GST REGIST N° DE TPS			4 PAGE 2 OF DE
SUBHDR NO. 10 MAIL TO - POSTER À: N°DE SOUS EN-TÊTE		5 OFFICE NO. N° DE BURE	6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGIN	NALE 7 Y-A M	D-J 8 DATE RECEIVED DATE DE RÉCEPTION
		11 SECURITY N° DE SÉCI	NO. RITÊ		
		12 COUNTRY PAYS D'OR	DF ORIGIN 13 PLACE OF EX GINE LIEU D'EXPOR	PORT 14 TARIFF TREATMEN TRAITEMENT TARIF	FAIRE
POSTAL / ZIP CODE CODE POSTAL		15 DIRECT SH DATE D'EXI M	PMENT DATE EDITION DIRECTE D-J 16 CRCY. 6 CODE 6	ODE 17 TIME LIMIT - DÉLAI	
18 LINE 19 DESCRIPTION – AS A DÉSIGNATION – SEL	accounted for ON LA DÉCLARATION Additiona	l excise duty	by 67% of the duty	paid value	SPECIAL AUTHORITY AUTORISATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD 23 QUANTITY CD TARIF. QUANTITÉ	24 U/M 25 VFD CD V	CD 26 SIMA CD 27 CUSTOMS DUTY RATE CD LMSI TAUX-DROIT DE DOUANE	28 E.T. RATE	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAXE D'ACCISE 11152.75	35 VALUE FOR TAX VALEUR POUR TAXE 27798.64	36 GST TPS 1389.93
18 LINE 19 DESCRIPTION - AS C DESIGNATION - SELV	CLAIMED ON LA DEMANDE Additiona	al excise duty	by 67% of the duty	/ paid value	SPECIAL AUTHORITY AUTORISATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD 23 QUANTITY CD TARIF. QUANTITÉ	24 U/M 25 VFD CD V		67.000	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAXE D'ACCISE 11268.40	35 VALUE FOR TAX VALEUR POUR TAXE 28086,90	36 GST TPS 1404.35
18 LINE 19 DESCRIPTION - AS A DESIGNATION - SELI	ACCOUNTED FOR ON LA DÉCLARATION	•		20	SPECIAL AUTHORITY AUTORISATION SPÉCIALE
21 CLASSIFICATION NO, N° DE CLASSEMENT	22 TARIFE CD 23 QUANTITY CD TARIF. QUANTITE	24 U/M 25 VFD CD V	D 26 SIMA CD 27 CUSTOMS DUTY RATE CD LMSI TAUX-DROIT DE DOUANE	28 E.T. RATE 29 GST RATE TAUX TA. TAUX TPS	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAXE D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS
18 LINE 19 DESCRIPTION - AS C LIGNE DESIGNATION - SELI	CLAIMED ON LA DEMANDE	•		20	D SPECIAL AUTHORITY AUTORISATION SPECIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD 23 QUANTITY QUANTITE	24 U/M 25 VFD CD V	CD 26 SIMA CD 27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE 29 GST RATE TAUX TA	30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE	33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAXE D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS
ATTACHED A	REQUEST - JUSTIFICATION DE LA DEMANDE	UNDER EN VERTU DE		38 CUSTOMS DUT	TIES 12.79
EXPLANATION - EXPLICATION :	(TYPE OF REQUEST - GENRE DE DEMANDE)	ENVEROUS DE	(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGI	SLATIVE) 39 SIMA ASSESSM COTISATION DE	ENT LMSI
Customs Invoice ar	on Customs Invoice. nd commercial invoic s l'établissement du	e attached to	support the	TAYE D'ACCU	115.65
Une lettre d'expli	ication, la facture jointes à l'appui de	corrigée de de	aunes et la factu	41 SUB TOTAL TOTAL PARTI	EL 128.44
				42 GST TPS	14.42
				43 INTEREST INTÉRÈTS	
DECLARATION - DÉCLARATION J.	Doe or		kan Imports	44 AMOUNT DUE	
PLEASE PRINT NAME -	LETTRES MOULÉES S.V.P. TTO BE TRUE, ACCURATE AND COMPLETE - DÉCLAI	IMPORTER/A	GENT - IMPORTATEUR/AGENT	44 AMOUNT DUE RECEIVER GENERAL FO TOTAL DÛ AL RECE VEUR GÉNÉRAL D	U CANADA 142.86
Mar. 18, 2013	ZA		613-765-4321	45 AMOUNT DUE CLA TOTAL DÛ AU REQ	AIMANT UÉRANT
DATE 2 (08)	SIGNATURE	TI	LEPHONE NUMBER - NUMÉRO DE TÉLE	BSF18	Canad'a

2nd line "As Claimed" portion – Show the first amount of specific duty as accounted for on the original Form B3 (this line has not changed).

1st line, page 2 "As Accounted For" portion - Show the 2nd amount of specific duty and GST as accounted for on the original Form B3.

2nd line, page 2 "As Claimed" portion – Show the 2nd amount of specific duty and GST as claimed by the importer/agent.

Cana Servi	ida Border Ag ices Agency fro	jence des se intaliers du C	anada				MENT REQUE DE RAJUSTE			PROTÉG	
1 IMPORTER NAME NOM ET ADRESSE	AND ADDRESS E DE L'IMPORTATEUR		- N°D'ENTREPRISE 3456789RM00	01	2 TRANSACTION N° DE TRANSAC	TION	13/ABC Brok				Help Aide
XYZ Co. 123 Circl Ottawa, C					11056-00	300100	13/ABC Brok	ers		E	Restore - Restaurer
POSTAL / ZIP CODE CODE POSTAL	K1B 2C3				3 GST REGISTRAT N° DE TPS						4 PAGE 1. OF DE
789	E Brokers L Square Av Lawa, ON	td. venue			5 OFFICE NO. N° DE BUREAU 431 11 SECURITY NO. N° DE SECURIT	89	AL TRANSACTION NO. A TRANSACTION ORIGINA 1862000000000		12 01	08	B DATE RECEIVED DATE DE RÉCEPTION
					12 COUNTRY OF C PAYS D'ORIGIN		13 PLACE OF EXPLIEU D'EXPORT	ORT 14	TARIFF TREATMEN TRAITEMENT TARIF	FAIRE	
	AL/ZIP CODE K2D				15 DIRECT SHIPM DATE D'EXPED M	ENT DATE ITION DIREC	TE 16 CRCY. CO	DDE EVISE	TIME LIMIT - DÉLAI		
18 LINE 19 LIGNE	DESCRIPTION - AS ACC DÉSIGNATION - SELON	COUNTED FOR I LA DÉCLARATI	ON						20	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
	0.90.00	22 TARIFF CD CD TARIF.	1000	24 U/I	M 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX DROIT DE DOUANE 6.5	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5		UE FOR CURRENCY CONVERSION IVERSION VALEUR POUR CHANGE 8867.45
	42,18		S DUTIES DE DOUANE 815.24	33 SIMA ASSE COTISATIO	N DE LMSI	34 EXCISI TAXE I	D'ACCISE	35 VALUE FO	3357.42		36 GST TPS 667.87
1	DESCRIPTION - AS CLA DESIGNATION - SELON										AUTHORITY SATION SPÉCIALE
	0.90.00	22 TARIFF CD CD TARIF.	1000	24 U/ KG	CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6 . 5	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VAL	UE FOR CURRENCY CONVERSION IVERSION VALEUR POUR CHANGE 8867.45
31 VALUE FOR DU VALEUR EN DO 125	42.18		S DUTIES DE DOUANE 315.24	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISI TAXE I	E TAX D'ACCISE	35 VALUE FO	RTAX OURTAXE 13357.42		36 GST TPS 667.87
18 LINE 19	DESCRIPTION - AS ACC DESIGNATION - SELON	COUNTED FOR I LA DECLARATI	ON						20	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
21 CLASSIFICATIO N° DE CLASSE	ON NO. MENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/I	M 25 VFD CD 2 CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FOR DU VALEUR EN DO	TY DUANE	32 CUSTOM DROITS I	S DUTIES DE DOUANE 000.00	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	E TAX D'ACCISE	35 VALUE FO VALEUR P	FOR TAX 36 GST TPS TPS			
18 LINE 19	DESCRIPTION - AS CLA DESIGNATION - SELON	I LA DEMANDE							21	AUTORIS	AUTHORITY SATION SPÉCIALE
21 CLASSIFICATIO N° DE CLASSEI	ON NO. MENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/I	M 25 VFD CD 2	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FOR DU VALEUR EN DO	UANE	32 CUSTOM DROITS (S DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISI TAXE I	E TAX D'ACCISE	35 VALUE FO VALEUR P	R TAX OUR TAXE		36 GST TPS
ATTACHED A		QUEST - JUSTIFI	CATION DE LA DEMANDE		UNDER EN VERTU DE				38 CUSTOMS DUT		-1000.00
EXPLANATION - EX		(TYPE OF REQUEST	- GENRE DE DEMANDE)			GISLATIVE REF	ERENCE - RÉFÉRENCE LÉGISL	ATIME)	39 SIMA ASSESSM COTISATION DE	ENT LMSI	
Customs :	Invoice is	attache	ation and re ad/Pour comp	oléter 1	e documen	nt de	déclaration	2	40 EXCISE TAX TAXE D'ACCIS	c SE	
ci-jointe	e.	nder le n Accounting		ent du d	.epot. Fac	cture	des douanes		41 SUB TOTAL TOTAL PARTI	EL.	-1000.00
	interni	ii Accounting	3 017-1-13						42 GST TPS		
									43 INTEREST INTÉRÊTS		
DECLARATION - D	J. 1		OF DE		ABC Bi				44 AMOUNT DUE RECEIVER GENERAL FO TOTAL DÜ AL RECEVEUR GÉNÉR AL D	OR CANADA	
	EASE PRINT NAME - LE LARS OF THIS DOCUMENT TO		ES S.V.P., ATE AND COMPLETE - DÉCLAP	RE QUE LES RENSEI	IMPORTER/AGEI ONEMENTS CI-DESSUS				RECEVEUR GÉNÉRAL D	U CANADA	
Mar. 18,	2013	J	SIGNATURE		_613-	765-4321	BER - NUMÉRO DE TÉLÉF	PHONE	45 AMOUNT DUE CLA TOTAL DÛ AU REQ	AIMANT UÉRANT	1000.00
B2 (08)			VIVIOTURE .		TELEF			BSF18			Canadä

Final Accounting for Goods Covered by Sight Documentation, Refund of Deposit

This example shows how to validate sight documentation and to request a refund of the sight deposit.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties paid on the goods as accounted for on the sight document B3 for each classification line.

1st line "As Claimed" portion – Show the total value of the goods and the full amount of duties payable on the goods under the current value for duty.

2nd line "As Accounted For" portion – Show the amount of the sight deposit paid on the original sight document B3.

2nd line "As Claimed" portion – Show 0.00 in Field 32 – Customs Duties.

* 8	Canada Border A Services Agency fi	gence des se rontaliers du C	anada				TMENT REQUE DE RAJUSTE			TECTE ROTÉG	
1 IMPORTER NOM ET ADE	TRANSACTION NO. N°DE TRANSACTION 56044000010057/ABC Brokers										
16 Dor	chester Stre r, Ontario									Į, į	Restore - Restaurer
9 SUBHDR NO. 1 N° DE SOUS EN-TÊTE	O MAIL TO - POSTER A: ABC Brokers				5 OFFICE NO. N° DE BUREAU 431	6 ORIGIN N° DE L	AL TRANSACTION NO. A TRANSACTION ORIGIN.	ALE 7	Y-A M 12 01	08	4 PAGE 1 OF DE B DATE RECEIVED DATE DE RÉCEPTION
	135 Freemont Windsor, Ont	Street ario			11 SECURITY NO N° DE SECUR 12 COUNTRY OF PAYS D'ORIGI	2012.5	13 PLACE OF EXP	ORT 14	TARIFF TREATMENT TRAITEMENT TARIF	TAIRE	
	POSTAL/ZIP CODE N92				15 DIRECT SHIPP DATE D'EXPÉ M	MENT DATE DITION DIREC	TE 16 CRCY CO	DDE 1	7 TIME LIMIT - DÉLAI		
18 LINE LIGNE 1	19 DESCRIPTION - AS A DÉSIGNATION - SELO	CCOUNTED FOR ON LA DÉCLARATION	ON						20	SPECIAL AUTORIS	AUTHORITY ATION SPECIALE
7419	CATION NO. SSEMENT 9.99.90.40	SOFTER OF STREET STREET	23 QUANTITY QUANTITE 1500	-	GM 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 3	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALU	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 19230, 77
VALEUR	ER DUTY EN DOUANE 25961.54		778.85	COTISATIO	ESSMENT ON DE LMSI	TAXE	E TAX D'ACCISE	35 VALUE FO	OURTANE 26740.39		1337.02
18 LINE LIGNE 1	19 DESCRIPTION - AS C DESIGNATION - SELC			-	10 Table						AUTHORITY ATION SPECIALE
	SSEMENT . 90.21.00	22 TARIFF CD CD TARIF.	23 GUANTITE 1500	24 U	GM 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX DROIT DE DOUANE 8	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	CON	VERSION VALEUR POUR CHANGE 19230.77
	R DUTY EN DOUANE 25961.54	32 CUSTOMS DROITS D	DE DOUANE 076.92	33 SIMA ASSI COTISATIO	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR P	R TAX OUR TAXE 28038.46		36 GST TPS 1401.92
18 LINE LIGNE	19 DESCRIPTION - AS A DESIGNATION - SELC	CCOUNTED FOR ON LA DÉCLARATION	Deposit o	n Sight	Entry/D	épôt a	vec déclara	tion pr	ovisoire 20	SPECIAL AUTORIS	AUTHORITY ATION SPÉCIALE
21 CLASSIFIC N° DE CLA	CATION NO. ASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 0		26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-D ROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALU	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FO VALEUR E	R DUTY IN DOUANE	32 CUSTOMS DROITS D	DE DOUANE	33 SIMA ASSI COTISATIO	SESSMENT 34 EXCISE TAX ON DE LMSI 34 EXCISE TAX				R TAX OUR TAXE	36 GST TPS	
18 LINE LIGNE	19 DESCRIPTION - AS C DESIGNATION - SELC	LAIMED ON LA DEMANDE	and the second s						20	SPECIAL AUTORIS	AUTHORITY ATION SPÉCIALE
21 CLASSIFIC N° DE CLA	CATION NO. ASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U	25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALU	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FO VALEUR E	R DUTY N DOUANE	32 CUSTOMS DROITS D	DE DOUANE	33 SIMA ASS COTISATIO	SESSMENT 34 EXCISE TAX TAXE D'ACCISE 35 VAI				R TAX OUR TAXE		36 GST TPS
37 DOCS ATTACHED CI-JOINTS	A	EQUEST - JUSTIFIC	CATION DE LA DEMANDE		UNDER EN VERTU DE				38 CUSTOMS DUTI DROITS DE DOU	IES ANE	298.07
EXPLANATION	UNE	(TYPE OF REQUEST	- OENRE DE DEMANDE)			EGISLATIVE REI	FERENCE - RÉFÉRENCE LÉGISI	LATIVE)	SIMA ASSESSME COTISATION DE I	ENT	
To per	fect sight d	fication	s for goods	import	ted/ Pour	compl	éter le		40 EXCISE TAX TAXE D'ACCIS	ie	
Voir s	nt de déclar pécification	ration pr is de la	ovisoire et marchandise	impor	ger le nu tée ci-jo	mero c	le classemen	it.	41 SUB TOTAL TOTAL PARTIE	EL	298.07
	Interim A	Accounting D1	7-1-13						42 GST TPS		64.90
	0.0000000000000000000000000000000000000	occomination w	sumert - FC						43 INTEREST INTÉRÉTS		
DECLARATIO	N - DÉCLARATION H . B	rooke	OF DE		ABC B	rokers			44 AMOUNT DUE RECEIVER GENERAL FÜ TOTAL DÜ AU RECEVEUR GENERAL DU	R CANADA	362.97
DECLARE THE PA	PLEASE PRINT NAME -			E QUE LES RENS					RECEVEUR GÉNÉRAL DU	J CANADA	
	8, 2013 ATE	#1	SIGNATURE			9-654-321	.0 BER - NUMÉRO DE TÉLÉF	PHONE	45 AMOUNT DUE CLA TOTAL DÛ AU REQU	IMANT JÉRANT	
B2 (08)			SIGNATURE		TELL	JET TONE NUM	DEN - NOMERO DE TELEN	BSF18	0		Canadä

Final Accounting for Goods Covered by Sight Documentation, Amount Owing Receiver General

This example shows how to perfect a sight document when the sight deposit is credited against the additional amount of duty owing.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties paid on the goods as accounted for on the sight document for each classification line.

1st line "As Claimed" portion – Show the total value of the goods and the full amount of duties payable on the goods under the correct tariff classification number.

2nd line "As Accounted For" portion – Show the amount of the sight deposit paid on the original sight document B3.

2nd line "As Claimed" portion – Show 0.00 in Field 32 – Customs Duties.

Canada Border Agency from	jence des se entaliers du C	rvices CAN anada DOUA				TMENT REQUE DE RAJUSTE			OTECTE PROTÉG		
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE LIMPORTATEUR	2 TRANSACTION NO. N°DE TRANSACTION 56010000000088/ABC Brokers										
Jones and Smith Co. 16 Dorchester Stree Windsor, Ontario									F	Restore - Restaurer	
POSTAL/ZIP CODE N9A 4H8 CODE POSTAL 9 SUB HOR NO. 10 MAIL TO - POSTER A: N*DE SOUS H-TÊTE ABC Brokers I	3 GST REGISTRATION DE TPS 5 OFFICE NO N° DE BUREAU 453	453 89862000000088 12 01 08									
135 Freemont Windsor, Onta	12 COUNTRY OF (PAYS D'ORIGIN	11 SECURITY NO. N° DE SECURITE 12 COUNTRY OF ORIGIN 13 PLACE OF EXPORT LIEU D'EXPORTATION 14 TARIFF TREATMENT TRAITEMENT TARIFAIRE									
POSTAL/ZIP CODE N9A	4H7			15 DIRECT SHIPM DATE D'EXPÉD M	ENT DATE	16 CRCY. CO CODE DE	DDE EVISE	TIME LIMIT - DÉLAI			
18 LINE 19 DESCRIPTION - AS AC LIGNE DÉSIGNATION - SELON 15	I LA DÉCLARATI		02			ec.	22		50 50	AUTHORITY ACTION SPECIALE	
21 CLASSIFICATION NO. N°DE CLASSEMENT 4016.10.00.00	9978	23 QUANTITY 10000		MB 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE O . O O	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALI	VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 76900.00	
31 VALUE FOR DUTY VALUE FOR DOUANE 103815.00 18 LINE 19 DESCRIPTION - AS CLUBER 19 DESCRIPTION - SELONE 19 D	AIMED LA DEMANDE	0.00	COTISATIO	ESSMENT ON DE LMSI	TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	03815.00	0 SPECIAL AUTORIS	36 GST TPS 5190.75 AUTHORITY AUTHORITY ATION SPECIALE	
21 CLASSIFICATION NO NO POE CLASSEMENT 4016.10.00.00	22 TARIFF CD CD TARIF. 9978	23 QUANTITY 8000	24 U	MB 13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE O . O O	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALI	UE FOR CURRENCY CONVERSION PALEUR POUR CHANGE 61520.00	
31 VALUE FOR DUTY VALEUR EN DOUANE 83052.00	32 CUSTOM: DROITS D	0.00	33 SIMA ASSE COTISATIO	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	3052.00		36 GST TPS 4152.60	
18 LINE 19 DESCRIPTION - AS AC DESIGNATION - SELON			24 U							AUTHORITY SATION SPECIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	THE REAL PROPERTY.	3.33.54	CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	VALUE FOR TAX VALUE FOR TAX VALUE FOR TAX VALUE FOR TAX		30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 36 GST TES	
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOM: DROITS D	DEDOUANE	33 SIMA ASSE COTISATIO	ON DE LMSI	TAXE	E TAX D'ACCISE	VALEUR PO	20 SPECIAL AUTHORITY AUTORISATION SPECIALE			
18 LINE LIGNE 19 DESIGNATION - AS CLUBEN LIGNE 1S/L 21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF	23 QUANTITY	24 U	VM 125 VED CDI:	26 SIMA CD	27 CUSTOMS BUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.				
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37 DOCS JUSTIFICATION FOR REC ACIJOINTS A UNE			il.	UNDER EN VERTU DE				DROITS DE DO	TIES UANE	1349.60	
EXPLANATION - EXPLICATION :		-GENRE DE DEMANDE)				ERENCE - RÉFÉRENCE LÉGISI		SIMA ASSESSM COTISATION DE	MENT LMSI		
Cellular rubber div the orthopaedic ins alvéolaire réaffect	sole. Da Tés à un	ite of diver i usage autr	sion Ap	oril 19,2 oour la f	012. / abrica	Caoutchouc tion de	I	EXCISE TA	X ISE		
semelle orthopédiqu	ue. Date	de réaffec	tation	the 19 a	vril 2	012.		41 SUB TOTAL TOTAL PART	IEL	1349.60	
								42 GST TPS		67.47	
DECLARATION - DÉCLARATION								INTEREST INTÉRÊTS			
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May 12, 2012	₹	SIGNATURE		TELE	519-234-5 PHONE NUM	678 BER - NUMÉRO DE TÉLÉR	PHONE	45 AMOUNT DUE CL TOTAL DÛ AU REG	AIMANT JUÉRANT		
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Documenting a First Diversion

This example illustrates the documentation required for the first diversion of a portion of a shipment of goods to a use other than that for which they were imported.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties paid on the goods as accounted for on the Form B3 under a specific tariff classification number.

1st line "As Claimed" portion – Show the total value of the non-diverted goods and the amount of duties applicable using the original tariff classification number.

2nd line "As Accounted For" portion – Leave blank.

2nd line "As Claimed" portion – Show the value of the goods being diverted, the appropriate tariff classification number and the duties payable.

* * * *	Canada Border Ag Services Agency fro	gence des se ontaliers du C	anada				TMENT REQUI DE RAJUSTE			OTECTE PROTÉC	
1 IMPORTER N NOM ET ADR	NAME AND ADDRESS RESSE DE L'IMPORTATEUR		-N*DENTREPRISE	01	2 TRANSACTION N N° DE TRANSAC						Help Aide
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Windso	r, Ontario										
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EN-TÊTE	0 MAIL TO - POSTERA: ABC Brokers I 135 Freemont				5 OFFICE NO. N* DE BUREAU 453	89	AL TRANSACTION NO. A TRANSACTION ORIGIN. 9862000000000		Y-A M 12 01	08	8 DATE RECEIVED DATE DE RÉCEPTION
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18 LINE LIGNE 15	19 DESCRIPTION - AS AC DESIGNATION - SELO	COUNTED FOR N LA DÉCLARATION	ON							SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
	CATION NO. ASSEMENT 5.10.00.00	22 TARIFF CD CD TARIF. 9978	23 QUANTITY QUANTITE 8000	24 U/ NM	CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE O.OO	28 E.T. RATE TAUX T.A.	29 GST RAT TAUX TP	E 30 VAL	UE FOR CURRENCY CONVERSION NVERSION VALEUR POUR CHANGE 61520.00
31 VALUE FO VALEUR E	R DUTY EN DOUANE 83052.00	32 CUSTOMS DROITS D	DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCIS TAXE I	E TAX D'ACCISE	35 VALUE FOR	DUR TAXE		36 GST TPS 4152.60
18 LINE LIGNE 15	19 DESCRIPTION - AS CL DESIGNATION - SELO	AIMED N LA DEMANDE				**			ľ		AUTHORITY SATION SPÉCIALE
4016	CATION NO. ASSEMENT	22 TARIFF CD CD TARIF. 9978	23 QUANTITY QUANTITE 4000	24 U/ NM	CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE O . O O	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VAL	UE FOR CURRENCY CONVERSION NVERSION VALEUR POUR CHANGE 30760.00
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18 LINE LIGNE S/L	19 DESCRIPTION - AS CL DESIGNATION - SELO	AIMED N LA DEMANDE				***			1	AUTORIS	AUTHORITY SATION SPÉCIALE
21 CLASSIFIC N° DE CLA 4016	CATION NO. ASSEMENT 5.10.00.00	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE 2000	24 U/ NN	M 25 VFD CD 2 CD VD 1B 13	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5	28 E.T. RATE TAUX T.A.	29 GST RAT TAUX TP	E 30 VAL CON	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 30760.00
31 VALUE FO VALEUR E	DR DUTY EN DOUANE 41526.00	32 CUSTOMS DROITS D	BOUTIES DE DOUANE 699.19	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCIS TAXE I	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DUR TAXE 4225,19		36 GST TPS 2211.26
37 DOCS ATTACHED CI-JOINTS	A	QUEST - JUSTIFIC	CATION DE LA DEMANDE		UNDER				CUSTOMS DU DROITS DE DO	TIES UANE	2699.19
EXPLANATION	UNE	(TYPE OF REQUEST	- GENRE DE DEMANDE)		CLE	GISLATIVE REF	ERENCE - RÉFÉRENCE LÉGISI	LATIVE)	39 SIMA ASSESSI COTISATION DE	MENT LMSI	
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Documenting a Subsequent Diversion Regardless Whether Such a Diversion is Identical to or is Different from a Previous Diversion

This example illustrates a subsequent diversion of a portion of a shipment of goods to a use other than that for which they were imported. Such diversions may or may not be to the same tariff classification number and use as a previous diversion.

1st line "As Accounted For" portion – Show the total value of, and the duties paid on the portion of the goods not previously diverted. (This information can be transcribed from the first "as claimed" line of the previous diversion.)

1st line "As Claimed" portion – Show the value of the non-diverted portion of these goods and the duties applicable using the original tariff classification number.

2nd line "As Accounted For" portion – Leave blank

2nd line "As Claimed" portion – Show the value of the goods being diverted, the appropriate tariff classification number and the duties payable.

Explanation Field – Indicate the transaction number of the Form B2 from which the 1st line "As Accounted For" classification line was transcribed (56010-00001000-2 for this example).

	Canada Border A Services Agency fro	gence des se ontaliers du C	anada				MENT REQUE DE RAJUSTE			PROTÉG	
1 IMPORTER NOM ET AD	NAME AND ADDRESS RESSE DE LIMPORTATEUR		n°DENTREPRISE :3456789RM0(001	2 TRANSACTION NO DE TRANSAC	TION	2/ABC Broke:	ra			Help
16 Dor	and Smith Co chester Stree or, Ontario									R	testore - Restaurer
9 SUBHDR NO. N™DE SOUS EN-TÉTE	DOME N9A 4H8 IN MAILTO-POSTERA: ABC Brokers 1 135 Freemont Windsor, Onta	Street ario			3 GST REGISTRAI N*DE TPS 5 OFFICE NO. N*DE BUREAU 453 11 SECURITY NO. N*DE SECURIT 12 COUNTRY OF C PAYS DORIGIN 15 DIRECT SHIPM DATE DESCRIPT MY DESCRIPTION DATE OF SHIPM DATE OF SHIPM DATE OF SHIPM DATE OF SHIPM MY DESCRIPTION DATE OF SHIPM DATE OF SHIPM DATE OF SHIPM MY DESCRIPTION DESCRI	6 ORIGINA N° DE LA 8 9 É	L TRANSACTION NO. TRANSACTION ORIGINAL B 6 2 0 0 0 0 0 0 0 9 13 PLACE OF EXPORT LIEU D'EXPORT E 16 CRCY, CC CAD	ORT 14	Y-A M 12 01 TARIFF TREATMEN TRAITEMENT TARE TIME LIMIT - DÉLAI 3	D-J 08	4 PAGE 1 OF 1 OF 0 DATE RECEIVED DATE OF RECEIVED
18 LINE LIGNE 1	19 DESCRIPTION – AS AC DÉSIGNATION – SELO	COUNTED FOR N LA DÉCLARATI	ON							55-089	AUTHORITY ATION SPECIALE 9 Z 1 6 6 3
	CATION NO. ASSEMENT 3.49.90.00	22 TARIFF CD CD TARIF. 9993	40	24 U/ NM	CD VD	26 SIMA CD 2 CD LMSI	7 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALU	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FO VALEUR	DR DUTY EN DOUANE 33.33	32 CUSTOM DROITS I	S DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISE TAXE D	TAX ACCISE	35 VALUE FOR VALEUR PO	JAX JA TAXE 33.33		36 GST TPS 1.67
18 LINE LIGNE 1	19 DESCRIPTION - AS CL DESIGNATION - SELO	AIMED N LA DEMANDE	21								AUTHORITY ATION SPECIALE 9 Z 1 6 6 3
	ASSEMENT 3.49.90.00	9993	23 QUANTITY QUANTITE 40	24 U/ NM	CD VD	26 SIMA CD 2 CD LMSI	7 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALU	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FO	DR DUTY EN DOUANE 99.99	32 CUSTOM DROITS I	0.00	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISE TAXE D	TAX ACCISE	35 VALUE FOR VALEUR PO	TAX UR TAXE 99.99		4.99
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18 LINE LIGNE	19 DESCRIPTION - AS CL DESIGNATION - SELO								20		AUTHORITY ATION SPÉCIALE
21 CLASSIFI N° DE CL	CATION NO. ASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/	M 25 VFD CD 2	26 SIMA CD 2 CD LMSI	7 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALU	JE FOR CURRENCY CONVERSION JERSION VALEUR POUR CHANGE
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	JUSTIFICATION FOR RE A UNE N-EXPLICATION: J additional	(TYPE OF REQUES	- GENRE DE DEMANDE)				RENCE - RÉFÉRENCE LÉGISL	.ATIVE)	CUSTOMS DUT DROITS DE DOU 39 SIMA ASSESSM COTISATION DE	ENT	
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Temporary Importation Extension, 1/60th Basis

This example shows that a shipment accounted for on a 1/60th basis will remain in Canada for an additional two-month period (first adjustment).

1st line "As Accounted For" portion – Show the total value of the goods and 1/60th of the total value applicable to the number of months accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods and 1/60th of the total value of the goods applicable to the total number of months they will remain in Canada.

Notes: The value for duty amounts shown in Field 31 – Value for Duty of the "As Accounted For" and "As Claimed" sections of the request are calculated as shown below.

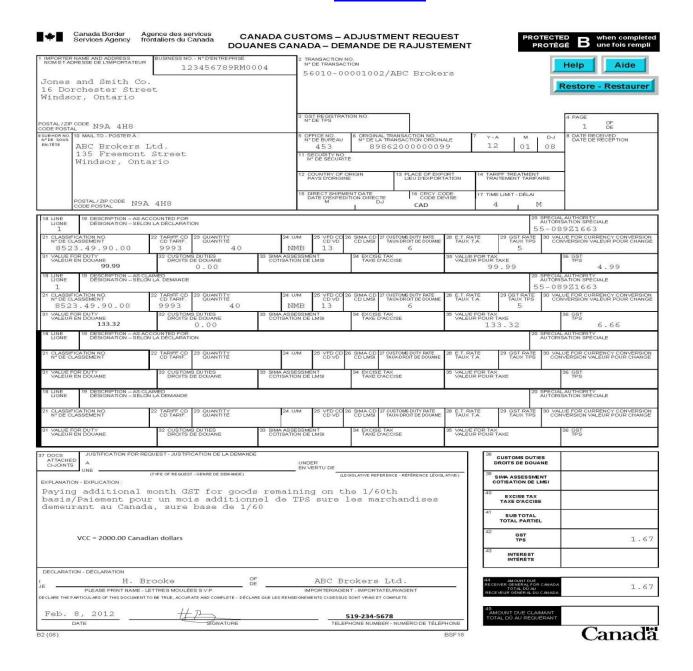
As Accounted For -

2,000 x 1 (exchange rate) \div 60 (1/60 basis) x 1 (number of months) = 33.33.

As Claimed -

2,000 x1 (exchange rate) \div 60 (1/60 basis) x 3 (number of months) = 99.99.

A sub-header number is shown in field 9 as the time limit (field 17) is being changed from one to three months. The original Form B3 had only one sub-header (1) as well as one classification line.



Temporary Importation Extension, 1/60th Basis

This example shows a second extension for a shipment accounted for on a 1/60th basis (second adjustment).

1st line "As Accounted For" portion – Show the total value of the goods in Field 30 – Value for Currency Conversion and 1/60th of the total value applicable to the number of months the goods remained in Canada in Field 31- Value for Duty.

1st line "As Claimed" portion – Show the total value of the goods in Field 30 – Value for Currency Conversion and 1/60th of the total value applicable to the total number of months the goods will remain in Canada in Field 31- Value for Duty.

EXAMPLE 12 – continued

Note: The value for duty amount shown in Field 31 – Value for Duty of the "As Claimed" section of the request is calculated as shown below.

As Claimed -

 $2,000 \times 1 \text{ (exchange rate)} \div 60 \text{ (1/60 basis)} \times 4 \text{ (number of months)} = 133.32.$

Canada Border Services Agency	Agence des se frontaliers du 0	Canada				TMENT REQUE DE RAJUSTE			TECTED ROTÉGÉ	B when completed une fois rempli
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTAT	EUR	0N°D'ENTREPRISE 23456789RM0	001	TRANSACTION I	TION	13/ABC Brok	ers		He	Aide
Jones and Smith 16 Dorchester St Windsor, Ontario	reet								Res	store - Restaurer
POSTAL/ZIP CODE N9A 4H8 CODE POSTAL 9 SUBHOR NO. 10 MAIL TO - POSTER, N* DE SOUS EN-TÊTE ABC Broker 135 Freemo	s Ltd.		5	OFFICE NO. N° DE BUREAU 453	6 ORIGIN N° DE L	AL TRANSACTION NO. A TRANSACTION ORIGINA 986200000000	7 19	Y-A M 01		PAGE 1 OF DATE RECEIVED DATE DE RÉCEPTION
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1	AS ACCOUNTED FOR SELON LA DÉCLARAT							5	SPECIAL AUT AUTORISATIO 5-089Z	1663
21 CLASSIFICATION NO. N° DE CLASSEMENT 8523.49.90.00	22 TARIFF CD CD TARIF. 9993	23 QUANTITY QUANTITE 4 0	24 U/M NME		26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5		OR CURRENCY CONVERSION SION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE 99.99	112-555-0001-55-01	DE DOUANE 0.00	39 SIMA ASSESS COTISATION	BMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR P	99.99	36 G	4.99
1	AS CLAIMED SELON LA DEMANDE								AUTORISATIO	
21 CLASSIFICATION NO. N° DE CLASSEMENT 8523.49.90.00	100000000000000000000000000000000000000	23 QUANTITY QUANTITE 3.0	24 U/M NME	13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5		OR CURRENCY CONVERSION SION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE 1500.00		S DUTIES DE DOUANE 90.00	39 SIMA ASSESS COTISATION	DE LMSI	34 EXCIS TAXE I	E TAX D'ACCISE	35 VALUE FO VALEUR P	1590.00	36 G	79.50
	AS ACCOUNTED FOR SELON LA DÉCLARAT	26						1994	AUTORISATIO	
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	100000000000	OR CURRENCY CONVERSION BION VALEUR POUR CHANGE
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21 CLASSIFICATION NO. N° DE CLASSEMENT 8523.49.90.00	22 TARIFF CD CD TARIF. 9993	23 QUANTITY QUANTITE 10	24 U/M NME	25 VFD CD : CD VD :	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VALUE F CONVER	OR CURRENCY CONVERSION SION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE 24.99	32 CUSTON DROITS	DE DOUANE 0.00	39 SIMA ASSESS COTISATION	BMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR P	R TAX OUR TAXE 24.99	36 C	1.25
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April 20,2012		SIGNATURE		TELE	519-234- PHONE NUM	5678 BER - NUMÉRO DE TÉLÉF	PHONE	AMOUNT DUE CLA TOTAL DÛ AU REQU	IMANT JÉRANT	
B2 (08)							BSF18			Canad'ä

Exportation of Part of the Goods Accounted for on a 1/60th Basis, Remainder is Duty Paid

This example shows that part of a shipment accounted for on a 1/60th basis is being exported and the remainder is being duty paid.

1st line "As Accounted For" portion – Show the total value of the goods and 1/60th of the total value applicable to the number of months for which they were originally accounted for.

1st line "As Claimed" portion – Show the total value of the goods being duty paid.

2nd line "As Accounted For" portion – Leave blank.

2nd line "As Claimed" portion – Show the total value of the goods being exported and the value of the goods and duties paid applicable to the number of months they remained in Canada.

Note: The explanation for example 12 outlines the method used to calculate the value for duty when goods are accounted for on a 1/60 basis.

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18 LINE LIGNE	19 DESCRIPTION - AS AC DESIGNATION - SELO		Manager San						20	SPECIAL AUTHORITY AUTORISATION SPÉCIALE
21 CLASSIFIC N° DE CLAS	ATION NO. SSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 (25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALUE FOR CURRENCY CONVERSION VALEUR POUR CHAI
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Exportation of Part of the Goods Accounted for on a 1/60th Basis, Remainder Imported for Additional Period of Time

This example shows that part of a shipment accounted for on a 1/60th basis is exported and the remainder is accounted for an additional four-month period.

1st line "As Accounted For" portion – Show the total value of the goods and 1/60th of the total value of the goods applicable to the number of months as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods actually exported and 1/60th of the value of exported goods applicable to the number of months they remained in Canada.

-	Canada Border A Services Agency f	Agence des se rontaliers du C	rvices Canada DOU				MENT REQUE DE RAJUSTE			PROTÉG	
1 IMPORTEI NOM ET A	R NAME AND ADDRESS DRESSE DE L'IMPORTATEUR		- N° D'ENTREPRISE 3456789RM	0001	2 TRANSACTION IN DE TRANSACTIO		02/ABC Broke	ers			Help
16 Do	and Smith Co rchester Stre or, Ontario									F	Restore - Restaurer
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2nd line "As Accounted For" portion – Leave blank.

2nd line "As Claimed" portion – Show the total value of the goods being imported for an additional period of time and 1/60th of the value of the goods being imported for the additional period of time applicable to the total number of months they will remain in Canada.

Notes:

The explanation for example 12 outlines the method used to calculate the value for duty when goods are accounted for on a 1/60th basis.

A sub-header number is shown in field 9 as the time limit (field 17) is being changed from three to seven months. The original Form B3 had only one existing sub-header (1) as well as one classification line.

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J. DOG OF ABC Brokers Ltd. PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. BECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES REHIBEIONEMENTS CLOSSUS SONT VAIG ET COMPLETS APRIL 19, 2012 APRIL 19,	The or	riginal B3 sho	lerical,	typographi	cal type	adjustm	ment)/	sur le B3	- - -	EXCISE TAX TAXE D'ACCIS 41 SUB TOTAL TOTAL PARTIE 42 OST TPS	E E
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Adjustment Resulting from a Clerical or Typographical Error

This example shows a clerical/typographical type adjustment where the importer/agent is making a correction to the quantity field. The original Form B3 showed a quantity of 100, 000 rather than the correct amount of 10, 000.

When completing such Forms B2, the following fields must be completed:

- (a) Field 1- Importer Name, Number and Address;
- (b) Field 2 Transaction No. (new number required);

EXAMPLE 15 – continued

- (c) Field 6 Original Transaction No.;
- (d) Field 7 Date;
- (e) Field 4 Page;
- (f) Field 37 Explanation (must indicate the reason for the request) and Declaration.

In addition, the field being corrected must also be completed. Situations may arise where the field being corrected (i.e., Cargo Control Document Number, Vendor Name) is not contained on the Form B2. In such cases, the explanation field must identify the Form B3 field being corrected.

IMPORTER NAME AND ADDRESS NOM ETABRESSE DE LIMPORTATEUI XYZ Co. 123 Circle Road Ottawa, Ontario	2	on°dentreprise 23456789RM0(TRANSACTION N N° DE TRANSAC 56010-00		4/ABC Brok	ers			Help Aide Restore - Restaure
OSTAL/ZIP CODE K1B 2C3 ODE POSTAL SUBHIDENO, 10 MAIL TO - POSTERA: VPG SOUS Notifier ABC Brokers				GST REGISTRAT N° DE TPS OFFICE NO. N° DE BUREAU	6 ORIGINA N° DE LA	TRANSACTION NO. TRANSACTION ORIGINA 36200000000	ALE 7	Y-A M	08	4 PAGE 1 OF DE B DATE RECEIVED DATE DE RECEIVED
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VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	BMENT DE LMSI	34 EXCISE TAXE D	TAX ACCISE	35 VALUE F VALEUR	OR TAX POUR TAXE		36 GST TPS
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UNE (PLANATION - EXPLICATION :		T - GENRE DE DEM ANDE)		(LE		RENCE - RÉFÉRENCE LÉGISL	-0.010980	SIMA ASSESS COTISATION D	SMENT DE LMSI	25.0
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								42 GST TPS		1.
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ECLARATION - DÉCLARATION J. PLEASE PRINT NAME - LARE THE PARTICULARS OF THIS DOCUMEN			E	ABC B1	IT - IMPORTA	TEUR/AGENT	-	44 AMOUNT D RECEIVER GENERAL TOTAL DÜ RECEVEUR GÉNÉRA	UE FOR CANADA AU LDU CANADA	
Mar 19,2012	21	7			513-765-43			AMOUNT DUE O TOTAL DÛ AU RE	LAIMANT	25.
DATE		SIGNATURE				R - NUMÉRO DE TÉLÉP				

Re-determination of SIMA Assessment, Amount Due Claimant

This example shows a request for a re-determination as to whether or not the imported goods are of the same description as those for which there is a finding by the Canadian International Trade Tribunal.

1st line "As Accounted For" portion – Show the SIMA assessment amount (anti-dumping duty) and GST paid on the goods as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the SIMA assessment amount (anti-dumping duty) and GST as claimed by the importer/owner.

Services Agency fi	Agence des se rontaliers du C	anada				TMENT REQUE E DE RAJUSTE		P	PROTÉC	when complete gé B une fois rempl
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE LIMPORTATEUR	BUSINESS NO	N°D'ENTREPRISE 3456789RM00	01	PANSACTION N	TION	46/ABC Brok				Help
XYZ Co. Ltd 321 Brook St Ottawa, Ontario	₩ 2			70000-00	09100	46/ABC BIOK	ers			Restore - Restaurer
POSTAL/ZIP CODE K1A 2R7			3 (SST REGISTRAT	TION NO.					4 PAGE OF DE
SUBHORNO. 10 MAIL TO-POSTERA: N-DE SOUS EN-TÊTE ABC Brokers 1 789 Richard Ottawa, Onta	Street			DFFICE NO. N° DE BUREAU 431 SECURITY NO. N° DE SECURIT	89	AL TRANSACTION NO. A TRANSACTION ORIGIN 9862000000000	ALE 7	Y-A M	300000	8 DATE RECEIVED DATE DE RÉCEPTION
				COUNTRY OF C PAYS D'ORIGIN		13 PLACE OF EXP UEV D'EXPORT	ORT TATION	14 TARIFF TREATM TRAITEMENT TA	IENT ARIFAIRE	
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18 LINE 19 DESCRIPTION - AS A DÉSIGNATION - SELO	CCOUNTED FOR ON LA DÉCLARATI	ON	Ay					2-1	20 SPECIA AUTORI	LAUTHORITY SATION SPECIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 7302.30.90.00	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ 1000	24 U/M KGM	25 VFD CD 2 CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX DROIT DE DOUANE 6.5	28 E.T. RAT TAUX T	TE 29 GST RA TAUX 1	ATE 30 VAL	UE FOR CURRENCY CONVERSION VALEUR POUR CHANG
31 VALUE FOR DUTY VALEUR EN DOUANE 20000.00		S DUTIES DE DOUANE 300,00	33 SIMA ASSESSE COTISATION D	MENT E LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE F VALEUR	POUR TAXE 21300.00		36 GST TPS 1065.00
18 LINE 19 DESCRIPTION - AS C LIGNE DESIGNATION - SELO	LAIMED ON LA DEMANDE		•						20 SPECIA AUTORI	AUTHORITY SATION SPECIALE
21 CLASSIFICATION NO. N°DE CLASSEMENT 7302.30.90.00		23 QUANTITY QUANTITE 500	24 U/M KGM	13	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX DROIT DE DOUANE 6.5	28 E.T. RAT TAUX T	5	PS CO	UE FOR CURRENCY CONVERSION VALEUR POUR CHANG
31 VALUE FOR DUTY VALEUR EN DOUANE 10000.00		550.00	33 SIMA ASSESSI COTISATION D	MENT E LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE F VALEUR	POUR TAXE 10650.00		36 GST TPS 532.50
18 LINE 19 DESCRIPTION - AS A DESIGNATION - SEL	_		24 U/M	les um en k			I			LAUTHORITY SATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	0.000.000.000.000.000.000.000	23 QUANTITY QUANTITE	302334700	150000000000000000000000000000000000000	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RAT TAUX T.	504 J	PS CON	UE FOR CURRENCY CONVERSION VALEUR POUR CHANG
31 VALUE FOR DUTY VALEUR EN DOUANE 19 DESCRIPTION – AS C	32 CUSTOM DROITS	DE DOUANE	33 SIMA ASSESSI COTISATION D	E LMSI	TAXE	E TAX D'ACCISE	VALEUR	FOR TAX POUR TAXE	20 SPECIA	36 GST TPS
B LINE LIGNE 19 DESCRIPTION - AS C DESIGNATION - SELE 11 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD	23 QUANTITY QUANTITÉ	24 U/M	25 VFD CD 2	26 SIMA CD	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RAT	TE 29 GST RA	(0.004,0.000,0.00	LAUTHORITY SATION SPÉCIALE .UE FOR CURRENCY CONVERSION VALEUR POUR CHANG
N° DE CLASSEMENT IT VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOM DROITS		33 SIMA ASSESSI COTISATION D			TAUX-DROIT DE DOUANE E TAX D'ACCISE		OR TAX	rps con	36 GST TPS
			COTISATION D	E LMSI	TAXE	D'ACCISE	VALEUR	POUR TAXE		TPS
DOCS JUSTIFICATION FOR RI		CATION DE LA DEMANDE	UN	DER VERTU DE				DROITS DE D	OUTIES	
EXPLANATION - EXPLICATION ;	(TYPE OF REQUES	- GENRE DE DEMANDE)		(LE	OISLATIVE RE	FERENCE - RÉFÉRENCE LÉGISL	LATIVE)	SIMA ASSES COTISATION	DE LMSI	
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								41 SUB TOT TOTAL PA	TAL RTIEL	
								GST TPS		
DECLARATION - DÉCLARATION								INTERE INTÉRÉ	ST TS	
DECLARATION - DECLARATION PLEASE PRINT NAME - ECLARE THE PARTICULARS OF THIS DOCUMENT			·	MPORTER/AGEI			_	44 AM CUNT RECEIVER GENERA TOTAL DI RECEIVEUR GÉNÉR	DUE L FOR CANADA J AJ 4L DU CANADA	
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2 (08)		SIGNATURE		IELEF	, JOHE NUM		BSF18	2		Canad

Re-determination of Origin/Portion of Classification Line

This example shows a request for a re-determination of origin when a portion of the imported goods is eligible for an alternate tariff treatment.

1st line "As Accounted For" portion – Complete fields 18 to 36 as shown on the original Form B3.

1st line "As Claimed" portion – Complete fields 18 to 36 for the portion of the classification line not affected by the adjustment request.

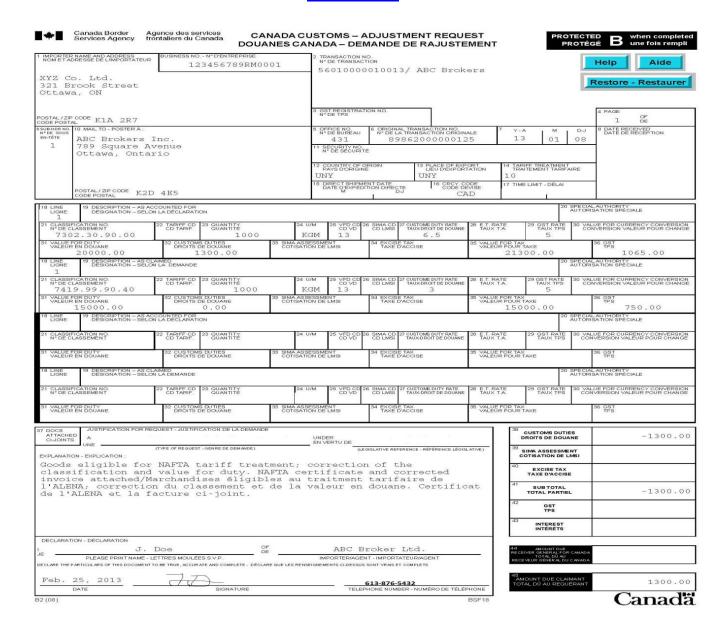
EXAMPLE 17 – continued

IMPORTER NAME AND ADDRESS NOMETADRESSE DE L'IMPORTATE!	JR BUSINESS NO) N° D'ENTREPRISE		TRANSACTION NO DE TRANSAC		46/ABC Brok	ers			Help Aide
OSTAL/ZIP CODE ODE POSTAL			3	GST REGISTRAT N° DE TPS	FION NO.					4 PAGE OF DE
SUBHDRING. 10 MAIL TO - POSTER A: **DE SOUS EN-TÊTE 2				OFFICE NO. N° DE BUREAU 453 I SECURITY NO. N° DE SECURIT		AL TRANSACTION NO. A TRANSACTION ORIGINA	7.	Y-A M	D-J	8 DATE RECEIVED DATE DE RÉCEPTION
			(COUNTRY OF C PAYS D'ORIGIN CN 5 DIRECT SHIPM DATE D'EXPÉD		13 PLACE OF EXPLIEU D'EXPORT CN 16 CRCY. CC	9	TARIFF TREATMEN TRAITEMENT TARIF TIME LIMIT - DÉLAI	T AIRE	-
POSTAL/ZIP CODE CODE POSTAL				М	1	CA CA				
18 LINE 19 DESCRIPTION – AS LIGNE DÉSIGNATION – SE	ACCOUNTED FOR LON LA DÉCLARAT	ION						20		_AUTHORITY SATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U/M	25 VFD CD 2 CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANG
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DUR TAXE	_	36 GST TPS
19 DESCRIPTION - AS LIGNE DESIGNATION - SE	CLAIMED LON LA DEMANDE							20	SPECIAL	_AUTHORITY SATION SPÉCIALE
1 CLASSIFICATION NO. N°DE CLASSEMENT 7302.30.90.00	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ 500	24 U/M KGIV	25 VFD CD 2 CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 5	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5	30 VAL	UE FOR CURRENCY CONVERSION VALEUR POUR CHANG
1 VALUE FOR DUTY VALEUR EN DOUANE 10000.00		IS DUTIES DE DOUANE 500.00	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DUR TAXE 0500.00		36 GST TPS 525.00
8 LINE 19 DESCRIPTION - AS LIGNE DÉSIGNATION - SE			1					20	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION VALEUR POUR CHANG
11 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DUR TAXE		36 GST TPS
8 LINE 19 DESCRIPTION - AS DESIGNATION - SE	CLAIMED LON LA DEMANDE		1					20	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
1 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD 2 CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION VALEUR POUR CHANG
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX OUR TAXE		36 GST TPS
DOCS JUSTIFICATION FOR ATTACHED CIJOINTS A	REQUEST - JUSTIFI	ICATION DE LA DEMAND		NDER	b		11	38 CUSTOMS DUT DROITS DE DOU	IES	-150.0
CIJOINTS UNE	(TYPE OF REQUES	T -GENRE DE DEMANDE)	E	N VERTU DE	GISLATIVE RE	FERENCE - RÉFÉRENCE LÉGISL	.ATIME)	39 SIMA ASSESSM COTISATION DE	ENT	
Goods eligible fo						rtificat		40 EXCISE TAX TAXE D'ACCIS	-0007470	
l'origine ci-joir		,						41 SUB TOTAL		-150.0
								TOTAL PARTIE	EL.	1775-1900/07-000
								TPS 43 INTEREST INTÉRÊTS		-7.5
DECLARATION - DÉCLARATION								INTÉRÊTS		
PLEASE PRINT NAME		ESSVP.		IMPORTER/AGE		ATEUR/AGENT	-	44 AMOUNT DUE RECEIVER GENERAL FO TOTAL DÛ AU RECE VEUR GÊNÊRAL DI	R CANADA J CANADA	
Jan 25, 2013	NT TO BE TRUE, ACCUR	ATE AND COMPLETE - DÉCL	ARE QUE LES RENSEIGN					45 AMOUNT DUE CLA TOTAL DÛ AU REQU		10280 4
uan ZD, ZVID				6:	13-876-54	132	1 1		ICO ANT	150.0

1st line "As Accounted For" portion – Leave blank.

1st line "As Claimed" portion – Complete fields 18 to 36 showing the changes requested (i.e., rate of duty) to document the Adjustment Request.

Note: Number "2" is shown in field 9 (Sub Header No.) as the portion of the Form B3 classification line is being moved from sub-header 1 to sub-header 2.



Multiple Issues on a Form B2 Adjustment Request

This example shows a request for multiple issues: a re-determination of the tariff classification/origin and a reappraisal of the value for duty of the goods.

1st line "As Accounted For" portion – Complete fields 18 to 36 as shown on the original Form B3.

1st line "As Claimed" portion – Complete fields 18 to 36 showing the changes requested in order to document the three legislative issues being contested.

Note: A sub-header number 1 is shown in field 9 as the country of origin is being changed from Germany to the US and the tariff treatment is being changed from the Most-Favoured-Nation Tariff Treatment (MFN) to the United States Tariff Treatment (UST). The original Form B3 only had one existing sub-header (1) as well as one classification line.

Canada Border Services Agency	Agence des se frontaliers du	Canada				MENT REQUE DE RAJUSTE			TECTE ROTÉG	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATE	BUSINESS NO	DN°D'ENTREPRISE 23456789RM00	001	2 TRANSACTION I N* DE TRANSAC 5601000	CTION	3/ ABC Brok	ers			Help
XYZ Co. Ltd 321 Brook St Ottawa, Ontario									R	estore - Restaurer
POSTAL/ZIP CODE K1A 2R7 CODE POSTAL 9 NUBHORNO 10 MAIL TO - POSTER A 9 NUBHORNO 10 MAIL TO - POSTER A 1 ABC Broker: 1 789 Square	s Ltd.			3 GST REGISTRA N* DE TPS 5 OFFICE NO. N* DE BUREAU 431	6 ORIGIN. N° DE L	AL TRANSACTION NO. A TRANSACTION ORIGIN. 86200000001		Y-A M 01	08 D-J	4 PAGE 1 DE 8 DATE RECEIVED DATE DE RECEPTION
Ottawa, On	cario			11 SECURITY NO N° DE SECURITI 12 COUNTRY OF I PAYS D'ORIGIN 15 DIRECT SHIPM DATE D'EXPÉD M	ORIGIN NE	13 PLACE OF EXPLIEU D'EXPORT		TARIFF TREATMENT TRAITEMENT TARIF. TIME LIMIT - DÉLAI	T AIRE	
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LIGNE DÉSIGNATION -S 1 21 CLASSIFICATION NO. N° DE CLASSEMENT 7302.30.90.00		23 QUANTITY QUANTITE 1000		U/M 25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS		ATION SPECIALE JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE 20000.00		AS DUTIES DE DOUANE 1300.00		SESSMENT ION DE LMSI	34 EXCIS TAXE I	TAX	35 VALUE FOI VALEUR PI	-		1065.00
18 LINE 19 DESCRIPTION - A DESIGNATION - S 1 21 CLASSIFICATION NO. N° DE CLASSEMENT	S CLAIMED ELON LA DEMANDE 22 TARIFF CD CD TARIF.	Drawback 23 QUANTITY QUANTITE	24	U/M 25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS		AUTHORITY ATION SPECIALE JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
7302.30.90.00 31 VALUE FOR DUTY VALEUR EN DOUANE 5000.00	32 CUSTON DROITS	250 AS DUTIES DE DOUANE 325.00	789	GM 13 SESSMENT TON DE LMSI	34 EXCIS TAXE I	3 E TAX D'ACCISE	35 VALUE FOR VALEUR PR	5 STAX SURTAXE 5325.00	3	266.25
18 LINE 19 DESCRIPTION - A LIGNE DESIGNATION - S	S ACCOUNTED FOR ELON LA DÉCLARAT						20	20		AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N* DE CLASSEMENT		23 QUANTITY QUANTITE		U/M 25 VFD CD CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS		JE FOR CURRENCY CONVERSION PERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE		AS DUTIES DE DOUANE	COTISAT	SESSMENT ION DE LMSI	34 EXCISI TAXE I	PACCISE	35 VALUE FOI VALEUR PI	985 (SON SON SON SON SON SON SON SON SON SON		66 GST TPS
	S CLAIMED ELON LA DEMANDE	23 OHANTITY	124	U/M 25 VFD CD	26 SIMA CD	27 CUSTOMS BUTY PATE	DR ET RATE			AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 31 VALUE FOR DUTY VALEUR EN DOUANE		23 QUANTITY QUANTITE MS DUTIES DE DOUANE		U/M 25 VFD CD CD VD SESSMENT TON DE LMSI	26 SIMA CD CD LMSI 34 EXCIS TAXE I	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	10000000	JE FOR CURRENCY CONVERSION JERSION VALEUR POUR CHANGE 166 GST TPS
				ION DE LMSI	TAXE	D'ACCISE	VALEUR PI	DUR TAXE		TPS
37 DOCS JUSTIFICATION FOR ATTACHED CIJOINTS		CATION DE LA DEMANDE		UNDER EN VERTU DE				CUSTOMS DUTI DROITS DE DOU	IES ANE	
EXPLANATION - EXPLICATION :	(TYPE OF REQUES	ST - GENRE DE DEMANDE)		(LI	EOISLATIVE REP	ERENCE - RÉFÉRENCE LÉGIS	_ATIME)	SIMA ASSESSME COTISATION DE I	ENT LMSI	
								EXCISE TAX TAXE D'ACCIS	BE	
								41 SUB TOTAL TOTAL PARTIE	EL	
								42 GST TPS		
								INTEREST INTÉRÈTS		
DECLARATION - DÉCLARATION JE PLEASE PRINT NAM DECLARE THE PARTICULARS OF THIS DOCUM				IMPORTER/AGE			-	44 AMOUNT DUE RECEIVER GENERAL FOR TOTAL DÛ AU RECEVEUR GÊNÊR AL DU	R CANADA U CANADA	
	today and least		Marine M					45 AMOUNT DUE CLA TOTAL DÛ AU REQU	MANT	
DATE B2 (08)		SIGNATURE		TELE	PHONE NUMI	BER - NUMÉRO DE TÉLÉF	BSF18	THE BO NO REGIO		Canadä

Re-determination (origin), Report of Drawback Claim, Amount Due to Claimant

This example shows a request for a re-determination of origin for one piece of steel hardware as well as reporting a drawback claim for the customs duties on the remainder of that shipment.

1st line "As Accounted For" portion – Show the total value of the goods and the full amount of duties payable on the goods as accounted for on the original Form B3.

1st line "As Claimed" portion – Show the total value of the goods for which drawback of duties was claimed by importer/owner. Include the drawback claim number in description field 19.

EXAMPLE 19 – continued

Services Agency	Agence des se rontaliers du 0	Canada				TMENT REQUE DE RAJUSTE			PROTÉG	
IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE LIMPORTATEUR	BUSINESS NO	D N° D'ENTREPRISE	2	TRANSACTION N N° DE TRANSAC	TION	3/ ABC Brok	ers			Help Aide
	2-			2001000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	o, 1120 21010	010		F	Restore - Restaurer
DSTAL / ZIP CODE			9	GST REGISTRAT N° DE TPS	ION NO.					4 PAGE 2 OF DE
SUBHORNO. 10 MAIL TO - POSTER À: IN-TÊTE 3			5	OFFICE NO. N° DE BUREAU		AL TRANSACTION NO. A TRANSACTION ORIGINA	ALE 7	Y-A M	D-J	B DATE RECEIVED DATE DE RÉCEPTION
			-	1 SECURITY NO. N° DE SECURIT 2 COUNTRY OF C PAYS D'ORIGIN		13 PLACE OF EXPLIEU D'EXPORT		TARIFF TREATMEN TRAITEMENT TARIF	T FAIRE	
POSTAL / ZIP CODE CODE POSTAL				UNY 5 DIRECT SHIPME DATE D'EXPÉDI M	ENT DATE ITION DIREC	UNY 16 CRCY CO	200	. O * TIME LIMIT - DÉLAI		
18 LINE 19 DESCRIPTION - AS A DÉSIGNATION - SEL	ACCOUNTED FOR ON LA DÉCLARAT	ION						21	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD 2	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION IVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSES COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR P	R TAX OUR TAXE		36 GST TPS
19 DESCRIPTION - AS C DESIGNATION - SEL 1/SL	CLAIMED ON LA DEMANDE	H.						21	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
1 CLASSIFICATION NO. N°DE CLASSEMENT 7302.30.90.00	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE 750	24 U/W KGI	CDVD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION IVERSION VALEUR POUR CHANGE
VALUE FOR DUTY VALEUR EN DOUANE 15000.00		DE DOUANE 975.00	33 SIMA ASSES COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR P	RTAX OURTAXE 15975.00		36 GST TPS 798.75
18 LINE 19 DESCRIPTION – AS A DESIGNATION – SEL	ON LA DÉCLARAT	ION			•			2	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/N	25 VFD CD 2 CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSES COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR P	R TAX OUR TAXE	1	36 GST TPS
8 UNE 19 DESCRIPTION - AS C DESIGNATION - SEL	CLAIMED ON LA DEMANDE							21	SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U/M	25 VFD CD 2 CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VAL	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSES COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR P	R TAX OUR TAXE		36 GST TPS
DOCS JUSTIFICATION FOR R	EQUEST - JUSTIF	ICATION DE LA DEMAN		INDER EN VERTU DE	•			CUSTOMS DUT	TIES JANE	-975.00
UNE EXPLANATION - EXPLICATION :		T - GENRE DE DEMANDE)		(LE		PERENCE - RÉFÉRENCE LÉGISL	1.000.000	SIMA ASSESSIN COTISATION DE	ENT LMSI	
Goods eligible for on drawback claim Éligibles au trait	#B12345	6. NAFTA C	ertificate	attache	ed/Mar	chandises	d	40 EXCISE TAX TAXE D'ACCI	SE	
doaune nous a été l'ALENA ci-joint.	rembour	sée via le	drawback	#B12345	5. Cer	tificat de		41 SUB TOTAL TOTAL PARTI	EL.	-798.75
								42 GST TPS		
								43 INTEREST INTÉRÊTS		
PLEASE PRINT NAME -		ESS.V.P.	OF DE	ABC B	NT - IMPORT	ATEUR/AGENT	_]	44 AMOUNT DUE RECEIVER GENERAL FO TOTAL DÚ AL RECEVEUR GÉNÉRAL D	R CANADA	
Feb 1, 2013			CLARE QUE LES RENSEIG		SONT VRAS			45 AMOUNT DUE CLA TOTAL DÛ AU REQ		975.00
DATE 2 (08)	(2)	SIGNATURE		TELEF	HONE NUM	BER - NUMÉRO DE TÉLÉF	PHONE BSF18	THE TO NO MED		Canada

2nd line "As Accounted For" portion – Leave blank.

2nd line "As Claimed" portion – Leave blank.

1st line, page 2 "As Accounted For" portion – Leave blank.

1st line, page 2 "As Claimed" portion – Show the total value of the goods for which the tariff treatment is being changed from MFN to UST.

Note: Number 3 is shown in field 9, page 2, assuming that sub-header 3 of the Form B3 being adjusted covered UST.

		USTMENT REQUE IDE DE RAJUSTE		PROTECTED PROTÉGÉ	When completed une fois rempli
1 IMPORTER NAME AND ADDRESS NO N° D'ENTREPRISE NOM ET ADRESSE DE L'IMPORTATEUR 123456789RM0004	2 TRANSACTION NO. N° DE TRANSACTION 56010-0000	1002/ABC Broke:	rs	Help	Aide
Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		•		Rest	ore - Restaurer
POSTAL/ZIP CODE N9A 4H8	3 GST REGISTRATION NO N° DE TPS	э.		4 PAC	OF 1 DE
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	12 COUNTRY OF ORIGIN PAYS D'ORIGINE	13 PLACE OF EXPI	ORT 14 TARIFF TREATENENT	ATMENT TARIFAIRE	
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18 LINE LIGNE 19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DÉCLARATION				20 SPECIAL AUTHO AUTORISATION 55-089Z1	563
	MB 13	6		5	CURRENCY CONVERSION ON VALEUR POUR CHANGE
31 VALUE FOR DUTY	ESSMENT 34 E	XCISE TAX AXE D'ACCISE	35 VALEUR POUR TAXE 99.99	36 GST TPS	4.99
18 LIGNE	1/M 25 VFD CD 26 SIM	A CD 27 CUSTOMS DUTY RATE	28 E.T. RATE 29 GST	20 SPECIAL AUTHO AUTORISATION	CURRENCY CONVERSION
N*DE CLASSEMENT CD TARIF. QUANTITE 8523.49.90.00 NI	MB 13	MSI TAUX-DROIT DE DOUANE 6 XCISE TAX AXE D'ACCISE		X TPS CONVERSION S GST	
VALEUR ER DUUANE DROITS DE D	DN DE LMSI	AXE D'ACCISE	2120.00		106.00
21 CLASSIFICATION NO. 22 TARIFF CD 23 QUANTITY COTTARIF. QUANTITE 24 U	I/M 25 VFD CD 26 SIM	A CD 27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE 29 GST TAUX T.A. TAU	RATE 30 VALUE FOR CONVERSION	CURRENCY CONVERSION IN VALEUR POUR CHANGE
31 VALUE FOR DUTY S2 CUSTOMS DUTIES 33 SIMA ASSI VALEUR EN DOUANE DROITS DE DOUANE COTISATIE	ESSMENT 34 E	XCISE TAX AXE D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS	
18 LINE 19 DESCRIPTION – AS CLAIMED LIGNE DESIGNATION – SELON LA DEMANDE				20 SPECIAL AUTHO AUTORISATION	DRITY SPÉCIALE
21 CLASSIFICATION NO. 22 TARIFF CD 23 QUANTITY QUANTITY QUANTITY	I/M 25 VFD CD 26 SIM CD VD CD I	A CD 27 CUSTOMS DUTY RATE LMSI TAUX-DROIT DE DOUANE	28 E.T. RATE 29 GS1 TAUX T.A. TAU	RATE 30 VALUE FOR CONVERSIO	CURRENCY CONVERSION IN VALEUR POUR CHANGE
31 VALUE FOR DUTY 32 CUSTOMS DUTIES 33 SIMA ASS DROITS DE DOUANE COTISATIO	ESSMENT ON DE LMSI 34 E	XCISE TAX AXE D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST	
37 DOCS ATTACHED CIJOINTS ATTACHED A	UNDER EN VERTU DE		38 CUSTON DROITS D	S DUTIES E DOUANE	120.00
UNE (TYPE OF REQUEST - GENRE DE DEMANDE) EXPLANATION : EXPLICATION :	(LE OISLATI	VE REFERENCE - RÉFÉRENCE LÉGISL	39 SIMA ASS	SESSMENT ON DE LMSI	
Paying Duty and GST difference for goods ret permanently./Paiement de droit et la differen marchandises demeurant définitivement au Car	ence du TPS :	anada sur les	40 EXCI	SE TAX VACCISE	
			41 SUB TOTAL	TOTAL PARTIEL	120.00
			G T	PS	101.01
DECLARATION - DÉCLARATION			INTE	REST RÊTS	
H. Brooke OF DE PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.	ABC Broke	PORTATEUR/AGENT	44 AMOL RECEIVER GEN TOTA RECEVEUR GEN	INT DUE ERAL FOR CANADA L DÙ AU IÈR AL DU CANADA	221.01
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSS Feb8, 2012		19-765-4321	45 AMOUNT D	UE CLAIMANT	
DATE SIGNATURE		NUMBER - NUMÉRO DE TÉLÉF	HONE TOTAL DÛ A	U REQUÉRANT	Canadä

Duty and GST Payment for Goods Entered Under the Temporary Importation Regulations, Full Duty Remission – Partial GST Remission

This example shows goods which were temporarily imported and were subject to full relief of duty but only partial relief of GST are now being duty paid.

1st line "As Accounted For" portion – Show the total value of the goods for currency conversion in field 30 and the total value for duty of the goods in field 31. In field 32 (customs duties), show 00.00 as the goods were subject to full relief of duty. In field 35, show the value for tax applicable to the number of months the goods remained in Canada. In field 36, show the GST paid on the total value for tax (field 35).

EXAMPLE 20 – continued

1st line "As Claimed" portion – Show the total value of the goods for currency conversion in field 30 and the total value for duty of the goods in field 31. In field 32 (customs duties), show the duty payable on the total value for duty (field 31). In field 36, show the total GST payable on the total value for tax.

Note: A sub-header number is shown in field 9 because the time limit (field 17) is being changed from 3 to 0. The original Form B3 had only one sub-header (1) as well as one classification line.

APPENDIX C – FORM B2, CANADA CUSTOMS ADJUSTMENT REQUESTS INVOLVING SPLIT LINES

Split Lines

- a) A "Split Line" is defined as the correction of the accounting for multiple commodities on one classification line that are required to be accounted for on two or more separate accounting lines.
- b) Where the value on a given line decreases, established Form B2 processing methodology considers this a refund and applies interest according to refund provisions. If that same value is moved/incorporated into the value of another line, systems processing considers this a corrector, with an accounts receivable result due to the CBSA. Although the total value of the entire accounting document has not changed, the procedures do not consider the overall application, but instead look only at the individual lines.
- c) Where the entire value of an accounting line requires a change in tariff classification, only the affected line will be adjusted and will see the tariff classification on that one accounting line changed. The value of the line cannot be moved/incorporated into another existing line on the accounting document that contains the same tariff classification as the requested change.
- d) Where a portion of an accounting line requires a change (i.e. splitting of an accounting line), the portion that is not being changed is to remain on the original accounting line and the portion being removed must be shown as a split to a new line/lines from the original line. Further, this split will be shown either under an existing sub-heading or under a new sub-heading if the corresponding sub-heading information does not exist. The removed portion cannot be moved/incorporated into other existing line/lines on the accounting document with the same tariff classification as the requested change.
- e) Previous processing methods of moving the value between lines has had the effect that instead of only the one line being reviewed and having a decision rendered against it under Section 59 of the <u>Customs Act</u>, in fact a decision on two lines has been rendered: the original line from where the value came AND the second line where the value was moved. Further, this has closed one level of review against the second line, even though no review request was being made against it. Both lines would now require subsequent review levels of further re-determination even though no true re-determination request had been made against the second line initially. This has far-reaching effects should a subsequent review be required against this second line, including the application of the four-year time limit for the initial review and the 90-day time limit for subsequent reviews. This previous processing method also defeats expedient processing. Lastly, split lines provide a level of audit trail with respect to the reclassification or other adjustment of goods within a line. This is accomplished by keeping the "adjusted" portion of the line separate yet identifiable as having come from another originating line.
- f) All adjustment requests received by the CBSA that have moved values between lines, in lieu of the proper split line method, will be processed as presented. Future requests for correction due to incorrectly prepared submission will not be considered. Should such a submission result in a Detailed Adjustment Statement (DAS) being issued with interest amounts calculated, any amounts calculated will be payable and no consideration will be given to the refunding of this interest.

- g) Refer to the following examples for sample formats:
 - a. Example A Form B3 example referenced in examples B to E
 - b. Example B Complete Change to Original Accounting Line
 - c. Example C Split of Original Accounting Line/Same Sub-heading
 - d. Example D Split of Original Accounting Line/Change of Sub-heading
 - e. Example E Split of Original Accounting Line/New Sub-heading

EXAMPLE A

This Form B3 example is the reference document for the Form B2 sample formats in examples B to E

*	Canada Border Services Agency	Agence des frontaliers du	Canada					STOMS CO DA - FORM			GE		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)
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271 Main	Forms Inc. Street e, Ontario		a seemed a										
К9В 1Z2	o, onano				l	FFICE NO. ° DE UREAU	5 GST F	REGISTRATION ETPS	10.	6 PAYMENT CODE CODE DE PAIEMENT	7 MODE 8 F OF- DE U TRANS. F	ORT OF INLADING ORT DE JEBARQ	9 TOTAL VFD- TOTAL DE LA VD 35130
SUB HDR NO. N° DE SOUS- EN-TÊTE	11 VENDOR NAME - NOM D	U VENDEUR	NO N°		12 COUNTRY PAYS D'OF	OF ORIGIN RIGINE	13 PLAC LIEU	E OF EXPORT D'EXPORTATION UNY		REATMENT ENT TARIFAIRE	15 U.S. PORT BUREAU E DES ÉU.	OF EXIT DE SORTIE	RESERVED FOR
1	Hercules Machinery UNY, 03030	,			16 DIRECT SH DATE D'EX M	PÉDITION D	ATE DIRECTE D/J	17 CRCY. CODE DEVISE USD	18 TIME L	IMIT - DÉLAI	19 FREIGH	-FRET	CCRA USE RESERVÉ Á L'USAGE DE L'AGRICE
					10			,		ASE DATE - DA 011/10/05	TE DE LA MA	AINLEVÉE	
21 LINE LIGNE 1	22 DESCRIPTION DESIGNATION N.C.G		es/Machines à re	ctifier N.C	23 y	WEIGHT / POIDS / K		PREVIOUST 24 NUMBER - NUM		N - TRANSACTION	N ANTÉRIEURE 25 LINE-		SPECIAL AUTHORITY UTORISATION SPECIALE
84601	CATION NO. ASSEMENT .10090	h	T.000		MB 13	3		RATE OF CUSTOMS DU TAUK DED ROIT DE DO 0.0000	0	T. RATE AUX T.A.	5.	OF GST DE TPS 00	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 17,000.00
	19907.00	38 CUSTOMS DI DROITS DE D	0.00	39 SIMA ASSE COTISATIO			TAXE D			11 VALUE FOR VALEUR POI	19	907.00	42 GST TPS 995.35
21 LINE LIGNE 2			nes/Pièces pour n	nachines à re	ectifier	WEIGHT /		PREVIOUS T 24 NUMBER - NUM					SPECIAL AUTHORITY UTORISATION SPECIALE
27 CLASSIF N° DE CL 84669		28 TARIFF CODE 29 C TARIFAIRE (QUANTITÉ	300	31 VFD 0 CODE 13	CODE 32 SIN E VD OODE	MA CODE 33 EDE LMSI	RATE OF CUSTOMS DU TAUK DED ROIT DE DO	TY 34 E	T.RATE AUX T.A.	3S RATE TAUX 5.0		36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 5,000.00
37 VALUE FO VALEUR	DR DUTY EN DOUANE 5855.00	38 CUSTOMS DI DROITS DE D	UTIES OUANE 0.00	39 SIMA ASSE COTISATIO	SSMENT ON DE LMSI	2	40 EXCISE TAXE D	TAX ACCISE	2	11 VALUE FOR VALEUR POI	TAX UR TAXE 585!	5.00	42 GST TPS 292.75
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	•			23 V	WEIGHT / POIDS / K	KGM GM	PREVIOUS T 24 NUMBER - NUM		N - TRANSACTION	N ANTÉRIEURE 25 LINE-	LIGNE 26 S	SPECIAL AUTHORITY UTORISATION SPECIALE
27 CLASSIF N° DE CL	CATION NO. ASSEMENT	28 TARIFF CODE 29 (TARIFAIRE (QUANTITY QUANTITÉ	30 U	- M 31 VFD CODE	CODE 32 SM E VD CODE	MA CODE EDE LMSI	RATE OF CUSTOMS DU TAUK DED ROIT DE DO	TY 34 E	T.RATE AUX T.A.	35 RATE TAUX	OF GST DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
37 VALUE FO VALEUR	OR DUTY EN DOUANE	38 CUSTOMS DI DROITS DE D	JTIES DOUANE	39 SIMA ASSE COTISATIO	SSMENT ON DE LMSI	-	40 EXCISE TAXE D'	TAX ACCISE		11 VALUE FOR VALEUR POI	TAX UR TAXE		42 GST TPS
21 LINE LIGNE	22 DESCRIPTION DESIGNATION					WEIGHT / POIDS / K	KGM GM	PREVIOUST 24 NUMBER - NUM	RANSACTIC ÉRO	N - TRANSACTION	N ANTÉRIEURE 25 LINE-	LIGNE 26 S	SPECIAL AUTHORITY UTORISATION SPECIALE
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37 VALUE FO VALEUR	OR DUTY EN DOUANE	38 CUSTOMS DI DROITS DE D	JTIES OUANE	39 SIMA ASSE COTISATIO	SSMENT ON DE LMSI	4	40 EXCISE TAXE D	TAX ACCISE	-	11 VALUE FOR VALEUR POI	TAX UR TAXE		42 GST TPS
21 LINE LIGNE	22 DESCRIPTION DESIGNATION					WEIGHT / POIDS / K		PREVIOUS T 24 NUMBER - NUM					SPECIAL AUTHORITY LUTORISATION SPECIALE
27 CLASSIF N° DE CL	CATION NO. ASSEMENT	28 TARIFF CODE 29 C	QUANTITY QUANTITE	30 U	- M 31 VFD (CODE 32 SB E VD CODE	MA CODE 33 E DE LIMSI	RATE OF CUSTOMS DU TAUK DE DROIT DE DO	TY 34 E	T.RATE AUX T.A.	35 RATE TAUX	OF GST DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE
37 VALUE FO VALEUR	OR DUTY EN DOUANE	38 CUSTOMS DI DROITS DE D	JTIES OUANE	39 SIMA ASSE COTISATIO	SSMENT ON DE LMSI		40 EXCISE TAXE D'	TAX ACCISE		11 VALUE FOR VALEUR POI	TAX UR TAXE		42 GST TPS
	- DÉCLARATION				43 DEPOS	IT - DÉPĆ	ĎΤ				47 _{CL} DR	ISTOMS IUTIES OITS DE OUANE	
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	NAME AND ADDRESS PRESSE DE L'IMPORTATEUR		NO N° 987456321RM	м0067	F-96 3 30-69 (41C (1	ACTION NO.		RANSACTION		Hel	Aide	Re	store - Resta	urer
271 Ma	Forms Inc. in Street ille, Ontario				3 TYPE	4 OFFICE NO. N° DE BUREAU 439	5 GST N° D	REGISTRATION E TPS	NO.	6 PAYMENT CODE CODE DE PAIEMENT	7 MODE 8 PORT OF OF- DE UNLADIN TRANS. PORT DE DEBARQ	g 9 TOTAL	VFD - TOTAL DE LA VD	
10 SUB HDR NO. N° DE SOUS- EN-TETE	11 VENDOR NAME - NOM DU	JVENDEUR	NON°		12 COUN	TRY OF ORIGIN D'ORIGINE	13 PLA LIEU	CE OF EXPORT I D'EXPORTATION	14 TARIFF TRAITE	F TREATMENT EMENT TARIFAIRE	15 U.S. PORT OF EXI BUREAU DE SOR' DES ÉU.	T	RESERVED FOR	
2	Hercules Machinery UNY, 03030				16 DIREC DATE: M	T SHIPMENT DA D'EXPÉDITION D	ATE DIRECTE D/J	17 CRCY. CODE DEVISE		LIMIT - DÉLAI	19 FREIGHT-FRE		CCRA USE RESERVÉ A L'USAGE DE L'AGENCE	
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21 LINE LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / K	KGM KGM	PREVIOUS 1	TRANSACTI	ION - TRANSACTIO	N ANTÉRIEURE	6 SPECIAL AU AUTORISATI	THORITY ON SPECIALE	
3	Parts for N.C. Grin	ding Machin	es/Pièces pour mac	hines à rectif	fier	FD CODE 32 SM	8	RATE OF CUSTOMS DU		E.T. RATE	35 RATE OF GST			PSION
	FICATION NO. CLASSEMENT 166931000	TARIFAIRE	QUANTITÉ	300		ODE VD ODE	E DE LMSI	TAUK DED ROIT DE DO	WANE	TAUX T.A.	TAUX DE TPS	CONVER	OR CURRENCY CONVER	IANGE
	FOR DUTY R EN DOUANE	38 CUSTOM DROITS	S DUTIES DE DOUANE	39 SIMA ASSE COTISATIO			40 EXCISE TAXE D		100	41 VALUE FOR VALEUR PO	13.2	42	8,000.00 GST TPS	
	9368.00		0.00								9368.00		468.40	
21 LINE LIGNE	22 DESCRIPTION DESIGNATION		32 3002	20 A. J.		23 WEIGHT / POIDS / K		24 NUMBER - NUM	∕IÉ RO	ION - TRANSACTIO	LO EME EIGHE	26 SPECIAL AU AUTORISATI		
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	FOR DUTY R EN DOUANE	38 CUSTOM DROITS	S DUTIES DE DOUANE	39 SIMA ASSE COTISATIO			40 EXCISE TAXE D			41 VALUE FOR VALEUR PO			GST TPS	
21 LINE LIGNE	22 DESCRIPTION DESIGNATION					23 WEIGHT / POIDS / K		24 NUMBER - NUM	MÉRO .	ION - TRANSACTIO	25 LINE-LIGNE		ON SPÉCIALE	
	IFICATION NO. CLASSEMENT	28 TARIFF CODE TARIFAIRE	QUANTITÉ	30 U		FD CODE 32 SM CODE VD CODE		RATE OF CUSTOMS DU TAUX DED ROIT DE DO		TAUX T.A.	35 RATE OF GST TAUX DE TPS	5103335000	DR CURRENCY CONVER SION VALEUR POUR CH	RSION HANGE
	FOR DUTY R EN DOUANE	38 CUSTON DROITS	S DUTIES DE DOUANE	39 SIMA ASSE COTISATIO	SSMENT ON DE LMS		40 EXCISE TAXE D			41 VALUE FOR VALEUR PO			GST TPS	
21 LINE LIGNE	22 DESCRIPTION DÉSIGNATION					23 WEIGHT / POIDS / K		24 NUMBER - NUM	MÉRO	ION - TRANSACTIO	20 EME-CIONE	26 SPECIAL AU AUTORISATI		
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	R EN DOUANE	38 CUSTOM DROITS	DE DOUANE	39 SIMA ASSE COTISATIO	ON DE LMS			ACCISE		41 VALUE FOR VALEUR PO			GST TPS	
21 LINE LIGNE	22 DESCRIPTION DESIGNATION	ON TARRES CORE	OO CHANTIDA	30.0	M las	23 WEIGHT / POIDS / K		PREVIOUS 1 24 NUMBER - NUM	MÉRO	ION - TRANSACTIO	ES EME CIONE	26 SPECIAL AU AUTORISATI		and the same of th
	IFICATION NO. CLASSEMENT	28 TARIFF CODE TARIFAIRE 38 CUSTOM	CHARLE MEACHERS IN EDVICE			FD CODE 32 SM CODE VD CODE	MA CODE SEEDE LMSI	TAUK DED ROIT DE DO	UANE	TAUX T.A.	35 RATE OF GST TAUX DE TPS	5(1520.505.50	OR CURRENCY CONVER SION VALEUR POUR CH	RANGE
VALEU	FOR DUTY R EN DOUANE	DROITS	DE DOUANE	39 SIMA ASSE COTISATIO	ON DE LMS		TAXE C	ACCISE		41 VALUE FOR VALEUR PO	UR TAXE	42	GST TPS	
DECLARATIO	N - DÉCLARATION				43 DEF	OSIT - DÉPĈ	ĴТ				47 CUSTOMS DUTIES DROITS DE			
OF		AME - LETTRES MO	ULÉES S.VP.			44 V	VAREHOU	SE NO N° D'EI	NTREPÔT	т	DOUANE 48 SIMA ASSESSMEN COTISATIO DE LMSI	π N		0.00
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	JE LES RENSEIGNEMENTS CI-D				45 CAF	RGO CONTRO	OL NO N	° DE CONTRÔLI	E DU FRE	T	50 GST TPS		1,756	
201	1/10/11	HM	SIGNATURE	<u>*</u>	46 CAF	RRIER CODE DE DE TRANS	AT IMPOR SPORTEU	RTATION R À L'IMPORTAT	ION		51 TOTAL		1,756	
B3-3 (04)													Cana	adä

EXAMPLE B

Form B2 - Complete Change to the Original Accounting Line

This example shows how to properly complete Form B2 when the entire line requires a tariff classification change, even though another accounting line of the same classification may exist.

Canada Border Services Agency	Agence des se frontaliers du 0	Canada				TMENT REQUE DE RAJUSTE			TECTE ROTÉG	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE LIMPORTATE	BUSINESS NO	0N°D'ENTREPRISE 37456321RM0	067	2 TRANSACTION N N° DE TRANSAC	IO. TION					Help Aide
Website Form Inc 271 Main Street Shelbyville, Onta									F	Restore - Restaurer
POSTAL/ZIP CODE K9B 1Z2				3 GST REGISTRAT N° DE TPS					1	4 PAGE 1 OF 1
9 SUBHOR NO. 10 MAIL TO - POSTER À N°DE SOUS EN-TÊTE 1				5 OFFICE NO. N° DE BUREAU 439 11 SECURITY NO. N° DE SECURIT 12354	12 ė	AL TRANSACTION NO. A TRANSACTION ORIGIN. 2 3 5 4 7 8 7 9 7 7 7 6	7	Y-A M 2011 10	10	8 DATE RECEIVED DATE DE RÉCEPTION
				12 COUNTRY OF C PAYS D'ORIGIN UNY 15 DIRECT SHIPME		UNY 16 CRCY CO CODE DE		4 TARIFF TREATMENT TRAITEMENT TARIF, 1 0 7 TIME LIMIT - DÉLAI	AIRE	
POSTAL / ZIP CODE CODE POSTAL			1.0	15 DIRECT SHIPME DATE D'EXPÉDI M 10	TION DIREC	TE CODE DE		1		
18 LINE 19 DESCRIPTION - A LIGNE DÉSIGNATION - S	S ACCOUNTED FOR ELON LA DÉCLARAT	ION N.C. Grinding N	Machines/Mach	nine à rectifier l	N.C			20	SPECIAL AUTORIS	AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 8460110090	1.504.404.000.000.000.00	23 QUANTITY QUANTITE 7.000	24 U/ NM	IB 13		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RATE TAUX T.A	29 GST RATE TAUX TPS 5 . 0	1000000	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 17000.00
31 VALUE FOR DUTY VALEUR EN DOUANE 19907.00		S DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO		34 EXCIS TAXE		35 VALUE FO VALEUR F	POUR TAXE 19907.00	1	995.35
18 LINE 19 DESCRIPTION - A DESIGNATION - S	S CLAIMED ELON LA DEMANDE	Parts for N.C Grino	ding Machines	/Pièces pour m	achines à	rectifier N.C.		20		AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 8466931000	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U/I	13		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RATE TAUX T.A	5.0		JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 17000.00
31 VALUE FOR DUTY VALEUR EN DOUANE 19907.00		S DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR F	19907.00		995.35
	S ACCOUNTED FOR ELON LA DÉCLARAT	60								AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/I	CDVD			28 E.T. RATE TAUX T.A			JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE		IS DUTIES DE DOUANE	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR F			36 GST TPS
	S CLAIMED ELON LA DEMANDE									AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/I	M 25 VFD CD 2 CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A	29 GST RATE TAUX TPS	CON,	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FO VALEUR F	OR TAX POUR TAXE	,	36 GST TPS
ATTACHED A		Correcteur		UNDER EN VERTU DE		32.2		CUSTOMS DUTI		0.00
EXPLANATION - EXPLICATION :	(TYPE OF REQUES	T - GENRE DE DEMANDE)			GISLATIVE REP	ERENCE - RÉFÉRENCE LÉGISI	ATIVE)	39 SIMA ASSESSME COTISATION DE L	NT LMSI	0.00
Goods are in fact marchandises sont machines complète	t en fait							40 EXCISE TAX TAXE D'ACCIS	E	0.00
macrifies compreci	36.							SUB TOTAL TOTAL PARTIE		0.00
								42 GST TPS		0.00
								43 INTEREST INTÉRÊTS		0.00
	n Munster		OF DE	Website	Form	s Inc.		44 AMOUNT DUE RECEIVER GENERAL FOR	R CANADA	
JE PLEASE PRINT NAM DECLARE THE PARTICULARS OF THIS DOCUM		ES S.V.P.	-	IMPORTER/AGEN GNEMENTS CI-DESSUS			_	TOTAL DÚ AU RECEVEUR GÉNÉRAL DU	CANADA	0.00
2012/03/24 DATE	11	J. SIGNATURE		701		- 654 - 3456	PHONE	45 AMOUNT DUE CLAI TOTAL DÛ AU REQU	IMANT JÉRANT	0.00
B2 (08)		SIGNATURE		TELEF	HONE NUM	BER - NUMÉRO DE TÉLÉF	BSF18			Canadä

EXAMPLE C

Form B2 – Split of Original Accounting Line/Same Sub-heading

This example shows how to properly complete Form B2 when a split to an existing line is required and the portion extracted falls under the same tariff classification number of an existing line.

		gence des se rontaliers du C	anada CA				TMENT REQUE E DE RAJUSTE			OTECTE PROTÉG	
1 IMPORTER NOM ET AL	NAME AND ADDRESS DRESSE DE LIMPORTATEUR		-n°D'ENTREPRISE 37456321RM00	167	2 TRANSACTION N° DE TRANS	N NO. ACTION					Help
	te Form Inc. ain Street				1					Ī	Restore - Restaurer
Shelby	yville, Ontar	io									
POSTAL / ZIP CODE POSTA	CODE K9B 1Z2				3 GST REGISTE N° DE TPS	RATION NO.					4 PAGE 1 OF 1
N°DE SOUS EN-TÊTE	10 MAIL TO - POSTER À :				5 OFFICE NO. N° DE BUREA 439		AL TRANSACTION NO. A TRANSACTION ORIGIN. 235478797776		Y-A M 2011 10	10	B DATE RECEIVED DATE DE RÉCEPTION
1					11 SECURITY N N° DE SECUI 12354					de	
					12 COUNTRY O PAYS D'ORIO UNY		13 PLACE OF EXP LIEU D'EXPORT UNY	1	TARIFF TREATMENT TRAITEMENT TARI 0	NT IFAIRE	
	POSTAL / ZIP CODE CODE POSTAL				15 DIRECT SHIP DATE D'EXP		TE CODE DE COD		TIME LIMIT - DÉLA	ĺ	
18 LINE LIGNE	19 DESCRIPTION – AS A DÉSIGNATION – SELO	CCOUNTED FOR ON LA DÉCLARATI	ON N.C. Grinding N	Machines/M	lachines à rect	tifier N.C			2	0 SPECIAL AUTORIS	AUTHORITY SATION SPÉCIALE
	FICATION NO. LASSEMENT 460110090	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ 7.000	24 U Ni		D 26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5 . 0	E 30 VAL CON	UE FOR CURRENCY CONVERSION NVERSION VALEUR POUR CHANGE 17000.00
31 VALUE F VALEUR	OR DUTY EN DOUANE 19907.00	32 CUSTOM DROITS (S DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DUR TAXE 9907.00		36 GST TPS 995.35
18 LINE LIGNE 1	19 DESCRIPTION - AS C DESIGNATION - SELO	LAIMED ON LA DEMANDE			=.0				2		AUTHORITY SATION SPÉCIALE
N° DE CI	CATION NO. LASSEMENT 166931000		23 QUANTITY QUANTITÉ 5.000	24 U Ni	MB 13	D 26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5.0	30 VAL	UE FOR CURRENCY CONVERSION NVERSION VALEUR POUR CHANGE 11000.00
	FOR DUTY EN DOUANE 12881.00	32 CUSTOM DROITS I	S DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DURTAXE 2881.00		36 GST TPS 644.05
18 LINE LIGNE	19 DESCRIPTION – AS A DESIGNATION – SELC	_									AUTHORITY SATION SPÉCIALE
	FICATION NO. LASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U	CD VD		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS		UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE
3803/3637-363809	OR DUTY EN DOUANE	32 CUSTOM DROITS I		33 SIMA ASSE COTISATIO			E TAX D'ACCISE	35 VALUE FOR VALEUR PO	TAX DUR TAXE		36 GST TPS
18 LINE LIGNE 1/SL			Parts for N.C. Grindi								AUTHORITY SATION SPÉCIALE
84	LASSEMENT 166931000	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U	13	1.100/440-10.700	0.00	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5.0	9.5000	UE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 6000.00
VALEUR	FOR DUTY EN DOUANE 7026.00	32 CUSTOM DROITS (0.00	33 SIMA ASSE COTISATIO	ON DE LMSI	TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PO	7026.00	9	36 GST TPS 351.30
37 DOCS ATTACHE CI-JOINTS	D .		cation de la demande /Correcteur		UNDER EN VERTU DE		32.2		CUSTOMS DU DROITS DE DO	TIES UANE	0.00
EXPLANATIO	ON - EXPLICATION :	(TYPE OF REQUES	- GENRE DE DEMANDE)			(LEGISLATIVE RE	FERENCE - RÉFÉRENCE LÉGISI	LATIVE)	SIMA ASSESSI COTISATION DE		0.00
	e parts were inadverte es comme des machin		d for as complete m	nachines/Piè	ces de machir	ne ont été			EXCISE TA	X ISE	0.00
									SUB TOTAL TOTAL PART		0.00
									42 GST TPS		0.00
									INTEREST INTÉRÉTS		0.00
DECLARATI		Munster	OF DE			te Form		_ 1	44 AMOUNT DU RECEIVER GENERAL FI TOTAL DÙ A RECE VEUR GÉNÉR AL I	E OR CANADA	0.00
	PLEASE PRINT NAME - ARTICULARS OF THIS DOCUMENT			RE QUE LES RENSE			FATEUR/AGENT ET COMPLETS		45		
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B2 (08)			586					BSF18			Canadä

EXAMPLE D

Form B2 – Split of Original Accounting Line/Change of Sub-heading

This example shows how to properly complete Form B2 when a split to an existing line is required and the portion being extracted falls under a different subheading that already exists on the original accounting document (i.e., Form B3).

Canada Border A Services Agency fr	agence des se rontaliers du C	anada				TMENT REQUE DE RAJUSTE		PRO	TECTEL ROTÉGÉ	when completed une fois rempli
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE LIMPORTATEUR	2	-N°D'ENTREPRISE 7456321RM00	67	TRANSACTION N° DE TRANSAC	IO. TION				H	Help
Website Form Inc. 271 Main Street Shelbyville, Ontar	rio								R	estore - Restaurer
POSTAL/ZIP CODE K9B 1Z2			3	GST REGISTRAT N° DE TPS	TION NO.				Ī	4 PAGE OF 2
9 SUBHDR NO. 10 MAIL TO - POSTER À : N° DE SOUS EN-TÊTE				OFFICE NO. N° DE BUREAU 439	12	AL TRANSACTION NO. A TRANSACTION ORIGINA 235478797776		Y-A M 2011 10	D-J 1	8 DATE RECEIVED DATE DE RÉCEPTION
1			13	1 SECURITY NO N° DE SECURIT 12354 2 COUNTRY OF C PAYS D'ORIGIN		13 PLACE OF EXPLUEU D'EXPORT		TARIFF TREATMENT TRAITEMENT TARIF	T AIRE	
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18 LINE 19 DESCRIPTION – AS AI LIGNE DÉSIGNATION – SELO	CCOUNTED FOR ON LA DÉCLARATION	ON N.C. Grinding N	//achines/Mac					20	SPECIAL A AUTORISA	AUTHORITY KTION SPÉCIALE
1 21 CLASSIFICATION NO. N° DE CLASSEMENT 8460110090		23 QUANTITY QUANTITE 7.000	24 U/M NME	25 VFD CD 2 CD VD		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5.0	30 VALUE CONV	E FOR CURRENCY CONVERSION VERSION VALEUR POUR CHANGE 17000.00
31 VALUE FOR DUTY VALEUR EN DOUANE 19907.00	32 CUSTOM DROITS E	DE DOUANE 0.00	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PC	TAX DUR TAXE 9907.00	36	6 GST TPS 995.35
18 LINE 19 DESCRIPTION - AS C DESIGNATION - SELC	LAIMED ON LA DEMANDE							20	SPECIAL A AUTORISA	AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 8466931000	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE 5.000	24 U/M NME		26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS 5.0	AGU/540700	E FOR CURRENCY CONVERSION PERSION VALEUR POUR CHANGE 11000.00
31 VALUE FOR DUTY VALEUR EN DOUANE 12881.00		DUTIES DE DOUANE 0.00	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PC	2881.00		6 GST TPS 6 4 4 . 0 5
18 LINE 19 DESCRIPTION - AS A DÉSIGNATION - SELC		NC								AUTHORITY KTION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U/M	25 VFD CD 2 CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS	30 VALUE CONVE	E FOR CURRENCY CONVERSION ERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE		B DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PC	TAX DUR TAXE		6 GST TPS
18 LINE 19 DESCRIPTION - AS C DESIGNATION - SELC	LAIMED ON LA DEMANDE							20	SPECIAL A AUTORISA	AUTHORITY KTION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/M	25 VFD CD 2 CD VD	26 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST RATE TAUX TPS		E FOR CURRENCY CONVERSION ERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOM: DROITS D	S DUTIES DE DOUANE	33 SIMA ASSESS COTISATION	SMENT DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE FOR VALEUR PC	TAX DUR TAXE	36	GST TPS
ATTACHED A	EQUEST - JUSTIFI	CATION DE LA DEMANDE	U	NDER N VERTU DE				38 CUSTOMS DUTI DROITS DE DOUA	IES ANE	
EXPLANATION - EXPLICATION :	(TYPE OF REQUEST	-GENRE DE DEMANDE)			GISLATIVE RE	FERENCE - RÉFÉRENCE LÉGISL	ATIVE)	SIMA ASSESSME COTISATION DE L	ENT LMSI	
								EXCISE TAX TAXE D'ACCIS	ie .	
								SUB TOTAL TOTAL PARTIE	iL	
								42 GST TPS		
								43 INTEREST INTÉRÊTS		
DECLARATION - DÉCLARATION JE PLEASE PRINT NAME - DECLARE THE PARTICULARS OF THIS DOCUMENT				IMPORTER/AGEI			- i	44 AMOUNT DUE RECEIVER GENERAL FOR TOTAL DÛ AU RECEVEUR GÊNÊRAL DU	R CANADA J CANADA	
								45 AMOUNT DUE CLAI TOTAL DÛ AU REQU	IMANT	
DATE 32 (08)		SIGNATURE		TELEF	PHONE NUM	BER - NUMÉRO DE TÉLÉF	BSF18	. O I ALL DO AV REQU	ALRAN I	Canadä

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IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATI	BUSINESS NO 91	0N°D'ENTREPRISE 37456321RM0	067	2 TRANSACTION I N° DE TRANSAC	NO. TION					Help Aide
Website Form Inc 271 Main Street Shelbyville, Ont									R	estore - Restaure
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UBHDR NO. 10 MAIL TO - POSTER À	8			5 OFFICE NO. N° DE BUREAU	6 ORIGINAL N° DE LA	TRANSACTION NO.	ALE 7	Y-A I M	D-J	2 DE 2 8 DATE RECEIVED DATE DE RÉCEPTION
2 2				439 11 SECURITY NO. N° DE SÉCURI	5000000	35478797776	7	2011 10	10	
				12354 12 COUNTRY OF I PAYS D'ORIGIN	ORIGIN IE	13 PLACE OF EXP	ORT ATION	14 TARIFF TREATMENT TRAITEMENT TAR	NT IFAIRE	
				UNY 15 DIRECT SHIPM DATE D'EXPÉD	ENT DATE	UNY 16 CRCY. CO CODE DE		02 17 TIME LIMIT - DÉLA		
POSTAL / ZIP CODE CODE POSTAL 3 LINE 19 DESCRIPTION – A	e accounted eod	2		1 ^M	1 8	4 US	D	I	n special	AUTHORITY
LIGNE DÉSIGNATION - S	ELON LA DÉCLARAT								C / / / / / / / / / / / / / / / / / / /	AUTHORITY ATION SPÉCIALE
I CLASSIFICATION NO. N° DE CLASSEMENT	CD TARIF.	23 QUANTITY QUANTITÉ	24 U/I	CDVD	CD LMSI	7 CUSTOMS DUTY RATE TAUX DROIT DE DOUANE	28 E.T. RATI	E 29 GST RATE TAUX TPS	S CON	JE FOR CURRENCY CONVERSION VERSION VALEUR POUR CHAN
VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISE TAXE D	TAX ACCISE	35 VALUE FI VALEUR	OR TAX POUR TAXE		36 GST TPS
LINE 19 DESCRIPTION - A DESIGNATION - S L/SL	S CLAIMED ELON LA DEMANDE	Parts for N.C. Grin	ding Machine	/Pièces pour r	nachine à r	ectifier N.C.		2	0 SPECIAL AUTORIS	AUTHORITY ATION SPÉCIALE
CLASSIFICATION NO. N° DE CLASSEMENT 8466931000	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/I	25 VFD CD CD VD CD VD	26 SIMA CD 2 CD LMSI	7 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RATI TAUX TA	29 GST RATE TAUX TPS 5.0	30 VALU	UE FOR CURRENCY CONVERSION VALEUR POUR CHAN
VALUE FOR DUTY VALEUR EN DOUANE 7026.00	32 CUSTON DROITS	IS DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISE TAXE D	TAX ACCISE	35 VALUE FI VALEUR	OR TAX POUR TAXE 7026.00	1	351.30
LINE 19 DESCRIPTION - A DÉSIGNATION - S	S ACCOUNTED FOR ELON LA DÉCLARAT	ION						2	0 SPECIAL AUTORIS	AUTHORITY ATION SPÉCIALE
CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/	M 25 VFD CD CD VD	26 SIMA CD 2 CD LMSI	7 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATI TAUX TA	E 29 GST RATI	30 VALU	JE FOR CURRENCY CONVERSI /ERSION VALEUR POUR CHAN
VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISE TAXE D	TAX ACCISE	35 VALUE FI VALEUR	OR TAX POUR TAXE		86 GST TPS
LINE 19 DESCRIPTION - A LIGNE DÉSIGNATION - S	S CLAIMED ELON LA DEMANDE							2	0 SPECIAL AUTORIS	AUTHORITY ATION SPÉCIALE
CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U/	M 25 VFD CD : CD VD	26 SIMA CD 2 CD LMSI	7 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATI TAUX TA	E 29 GST RATI	30 VALU	JE FOR CURRENCY CONVERS JERSION VALEUR POUR CHAN
VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSE COTISATIO	SSMENT N DE LMSI	34 EXCISE TAXE D	TAX ACCISE	35 VALUE FI VALEUR	OR TAX POUR TAXE		96 GST TPS
ATTACHED .		cation de La DEMAND		UNDER		32.2		38 CUSTOMS DU	TIES UANE	0.
UNE PLANATION - EXPLICATION :		T - GENRE DE DEM ANDE)		EN VERTU DE (U	GISLATIVE REFE	RENCE - RÉFÉRENCE LÉGISL	ATIVE)	39 SIMA ASSESSI COTISATION DE	MENT LMSI	0.
Machines parts were inadi			e machines/Pi	èces de machir	ne ont été, _l	oar		40 EXCISE TA		0.
		• 100 500 500 500						41 SUB TOTAL TOTAL PART		0.
								42 GST TPS		0.
								43 INTEREST INTÉRÈTS		0.
ECLARATION - DÉCLARATION	n Minata-)F	Mobalt	o For-	Inc	\dashv			
	n Munster E-lettres moulé entro de true, accur	ES S.V.P.	DE	IMPORTER/AGE		TEUR/AGENT	-	44 AMOUNT DU RECEIVER GENERAL F TOTAL DÛ A RECE VEUR GÉNÉR AL I	OR CANADA U DU CANADA	0.
2012/03/24	HM					654-3456		45 AMOUNT DUE CL TOTAL DÛ AU REC	AIMANT	0.
DATE	(11)	SIGNATURE			PHONE NUMBI				TO THOMAS	

EXAMPLE E

Form B2 – Split of Original Accounting Line/New Sub-heading

This example shows how to properly complete Form B2 when a split to an existing line is required and the portion being extracted requires a new subheading that does not already exist on the original accounting document (i.e.Form B3).

	Agence des se frontaliers du 0	Canada CA				TMENT REQUI		n .		ECTEI OTÉGI	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEU	JR .	0N°D'ENTREPRISE 37456321RM00	67	2 TRANSACTION N N° DE TRANSAC	IO. TION					H	Help Aide
Website Form Inc. 271 Main Street Shelbyville, Onta	rio									R	estore - Restaure
POSTAL/ZIP CODE K9B 1Z2				3 GST REGISTRAT N° DE TPS	ION NO.						4 PAGE OF 2
9 SUBHDR NO. 10 MAIL TO - POSTER À: N°DE SOUS EN-TÊTE				5 OFFICE NO. N° DE BUREAU 439		AL TRANSACTION NO. A TRANSACTION ORIGIN		7 Y-A 2011	M 10		B DATE RECEIVED DATE DE RÉCEPTION
1				11 SECURITY NO. N° DE SÉCURIT 12354		235478797776) /	2011	10	10	
				12 COUNTRY OF C PAYS D'ORIGIN	ORIGIN E	13 PLACE OF EXP LIEU D'EXPOR	ORT FATION	14 TARIFF TREA TRAITEMENT	TMENT TARIFAIR	RE	
POSTAL / ZIP CODE CODE POSTAL				UNY 15 DIRECT SHIPMI DATE D'EXPEDI	TION DIREC	UNY 16 CRCY CO CODE DE		10 17 TIME LIMIT - I	DÉLAI		
18 LINE 19 DESCRIPTION – AS DÉSIGNATION – SEI	ACCOUNTED FOR LON LA DÉCLARAT	ION N.C. Grinding N	//achines/Ma	achines à rectific	er N.C.				20 S	PECIAL A UTORISA	AUTHORITY ATION SPECIALE
21 CLASSIFICATION NO. N°DE CLASSEMENT 8460110090	22 TARIFF CD CD TARIF,	23 QUANTITY QUANTITÉ 7.000	24 U	/M 25 VFD CD 2 CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RA TAUX T	TE 29 GST A. TAU		30 VALU CONV	E FOR CURRENCY CONVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE 19907.00	32 CUSTON DROITS	IS DUTIES DE DOUANE 0.00	33 SIMA ASSE COTISATIO		34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE VALEUI	FOR TAX R POUR TAXE 19907.0		31	6 GST TPS 995.35
18 LINE LIGNE 19 DESCRIPTION - AS DESIGNATION - SEI	CLAIMED LON LA DEMANDE						I	12201.0	222	PECIAL A UTORISA	AUTHORITY KTION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 8460110090	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ 5.000	24 U	MB 13	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00	28 E.T. RA TAUX 1	TE 29 GST A. TAU)		30 VALU CONV	E FOR CURRENCY CONVERSION VALEUR POUR CHANGE
31 VALUE FOR DUTY VALEUR EN DOUANE 12881.00	32 CUSTOM DROITS	IS DUTIES DE DOUANE 0.00	2007	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE VALEUI	FOR TAX R POUR TAXE 12881.0	-	31	6 GST TPS 644.05
18 LINE 19 DESCRIPTION – AS DESIGNATION – SEI	ACCOUNTED FOR LON LA DÉCLARAT									PECIAL A UTORISA	AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITÉ	24 U	/M 25 VFD CD 2 CD VD	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RA TAUX 1	TE 29 GST A. TAU	RATE X	30 VALU CONV	E FOR CURRENCY CONVERSIO ERSION VALEUR POUR CHANG
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSE COTISATIO	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE VALEUI	FOR TAX R POUR TAXE		31	6 GST TPS
18 LINE 19 DESCRIPTION - AS DESIGNATION - SEL	CLAIMED LON LA DEMANDE								20 S	PECIAL A UTORISA	AUTHORITY ATION SPÉCIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF.	23 QUANTITY QUANTITE	24 U	/M 25 VFD CD 2	6 SIMA CD CD LMSI	27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RA TAUX 1	TE 29 GST A. TAU	RATE X TPS	30 VALU CONV	E FOR CURRENCY CONVERSIO ERSION VALEUR POUR CHANG
31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTON DROITS	IS DUTIES DE DOUANE	33 SIMA ASSE COTISATIO	ESSMENT ON DE LMSI	34 EXCIS TAXE	E TAX D'ACCISE	35 VALUE VALEUI	FOR TAX R POUR TAXE		31	6 GST TPS
ATTACHED	REQUEST - JUSTIF	ICATION DE LA DEMANDE					1	38 custom	S DUTIES		
CIJOINTS A UNE	(TYPE OF REQUES	T - GENRE DE DEMANDE)		UNDER EN VERTU DE	GISLATIVE RE	FERENCE - RÉFÉRENCE LÉGISI	LATIVE)	39 SIMA ASS	ESSMEN	т	
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APPENDIX D – FORM B2-1 CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT EXAMPLES AND EXPLANATIONS

A Detailed Adjustment Statement (DAS) is generated for each adjustment resulting from either an importer/agent request (i.e. Form B2) or a CBSA initiated adjustment. (An adjustment may pertain to a single Form B3 transaction or may be a blanket adjustment covering several transactions.) A copy of the DAS is sent to the importer upon completion of the adjustment and, if applicable, to the agent indicated on the Form B2 or on the CBSA record in the case of a CBSA initiated adjustment.

The adjustment information appears on the DAS in the following order:

- Header
- Sub-header
- Classification Lines
- B3 Trailer Update
- Remarks
- DAS Accounting Summary

HEADER

The DAS Header consists of fields 1, 2, 3, 5, 6, 7, 10, and 11, importer number and page number and contains the information from the original Form B3 transaction including any changes made through the adjustment. Header information is printed on all DAS pages except fields 5, 6, and 7 which are printed only on those pages containing sub-header or classification line information.

SUB-HEADER

The DAS Sub-header consists of fields 9, 12, 13, 14, 15, 16 and 17. Sub-header information is printed where a classification line is connected to a different sub-header, a new sub-header record has been created or where information on a sub-header has changed. Sub-header information is not printed if the adjustment request has been cancelled.

Field 9 contains either a sub-header number or "NS" the CBSA assigned sub-header number. An existing sub-header number will be shown:

- (a) when changes have been made in the information shown in fields 12 to 17 for the most recent transaction (i.e., Form B3 or DAS); and
- (b) where a classification line or portion of a line is moved from one sub-header to another (i.e., 02 would be shown where classification line 1 is being moved from sub-header 1 to 2).

"NS" + the CBSA assigned sub-header number will be shown where a new sub-header record has been created (i.e., a new sub-header (NS + 03) is required to change the tariff treatment from MFN to UST).

A new DAS page is created each time the contents of field 9 changes or when the information in any of the fields 12 to 17 of an existing sub-header changes. The pages are created in numerical sequence according to sub-header number.

CLASSIFICATION LINES

The DAS Classification line consists of fields 18 to 36.

Classification line information is printed where the sub-header number associated with the classification line has changed, a new classification line record has been created, or where classification line information has changed. No classification line information is printed if the adjustment request has been cancelled. Classification lines are printed in numerical sequence according to classification line and sub-header numbers. Field 18 contains either an existing line number or a CBSA assigned line number if a classification line record has been created. If a classification line has been deleted from the accounting record, only the classification line number is printed together with the statement, "Classification Line Has Been Deleted". If an adjustment request to change classification line information has not been cancelled but the CBSA officer believes that the original Form B3 information or previous DAS information is correct, the classification line number is printed together with the statement: "Classification Line Remains as Entered".

B3 TRAILER UPDATE

The B3 Trailer Update is printed at the end of each Form B3 record associated with the adjustment and contains the adjusted totals of the B3 trailer.

REMARKS

The remarks are printed after the last B3 trailer update and include the CBSA officer's comments, and if applicable, legislative statements, adjustment procedures, the date interest begins, the principal for interest and payment information.

DAS ACCOUNTING SUMMARY

The DAS Accounting Summary is printed on a separate page at the end of the adjustment and consists of the duty amounts resulting from the adjustment, the adjustment total and whether the adjustment total is due to the Receiver General or to the claimant.

When the adjustment total involves monies due to the Receiver General, an additional set (four copies) of the DAS Accounting Summary is printed for each instance where payment time limits differ, e.g., if SIMA duties and customs duties are assessed, two sets (eight pages) are printed – one set for the SIMA duties (payable within 30 days) and one set for the customs duties (payable within 90 days).

If the adjustment is initiated by the CBSA, the additional set is sent to the importer or, if applicable, the agent indicated on the agency record. If the adjustment results from an adjustment request, the additional set of copies is sent to the party indicated in Field 1 (Importer Name and Address) unless Field 10 (Mail To) is completed. When the "Mail To" Field is completed, the additional copies of the DAS will be sent to the party named in the field. These additional copies are notated "Remittance Copy" and should be presented when payment is being made or when security is being given.

Detailed Adjustment Statement Examples and Explanations

The examples included in this section are designed to provide importers/agents with information regarding the different types of DAS being issued by the CBSA.

DAS Example Index

Example No. Description

- 1 Amount Due Claimant Decision Date On or After January 4, 1993
- Non Revenue Change Decision Date On or After January 4, 1993
- 3 Amount Due Receiver General Decision Date On or After January 4, 1993

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	References
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	Customs Act Special Import Measures Act Customs Tariff United States Tariff Mexico Tariff Diversion of Imported Goods Exemption Regulations
Other References	Form B2, Form B3, Form CI1, D1-6-1, D6-2-3, D11-6-5, D11-6-6, D11-6-7, D11-6-10, D11-8-5, D14-1-3, D17-1-5, D17-1-11, D17-1-10, D17-2-3, D17-2-4
Superseded Memorandum D	D17-2-1 dated January 26, 2017