



# 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.

## TABLE OF CONTENTS

### [LEGISLATION](#)

### [GUIDELINES AND GENERAL INFORMATION](#)

#### [REFUNDS OF GST](#)

#### [INFORMATION AND DOCUMENTATION REQUIREMENTS](#)

#### [PAYMENT](#)

### [SUBMISSION GUIDELINES](#)

### [PROCESSING](#)

#### [DETAILED ADJUSTMENT STATEMENT](#)

### [ADDITIONAL INFORMATION](#)

#### [APPENDIX A](#) – FORM B2 CANADA CUSTOMS ADJUSTMENT REQUESTS CODING INSTRUCTIONS

#### [APPENDIX B](#) – FORM B2 CANADA CUSTOMS ADJUSTMENT REQUEST FORMAT EXAMPLES AND EXPLANATIONS

#### [APPENDIX C](#) – FORM B2 CANADA CUSTOMS ADJUSTMENT REQUESTS INVOLVING SPLIT LINES

#### [APPENDIX D](#) – FORM B2-1 CANADA CUSTOMS DETAILED ADJUSTMENT STATEMENT EXAMPLES AND EXPLANATIONS

### [REFERENCES](#)

## LEGISLATION

[Customs Act](#)

[Special Import Measures Act](#)

[Customs Tariff](#)

[United States Tariff](#)

[Mexico Tariff](#)

---

## GUIDELINES AND GENERAL INFORMATION

Note: [Form B3](#), *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 [Form B3](#), an importer or agent must prepare [Form B2](#), *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 [Form B2](#). However, issues that involve the [Special Import Measures Act](#) (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 [Form B2](#) 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 [Customs Act](#) (Act). For more information regarding "reason to believe" and the obligation to self-adjust please refer to Memorandum [D11-6-6](#), *"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 re-determination 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 Re-determination 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](#), *Re-determinations 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 D11-8-5, 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 [Form B2](#) 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 [SIMA](#) 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 [Form B2](#) provided they comply with the conditions outlined in [Memorandum D17-1-11](#), *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 [Form B2](#) 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 [Form B2](#) 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 [Forms B2](#) for re-determinations or further re-determinations or for a review by the President of the CBSA under section 60 of the [Act](#) 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 [Act](#), 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 [Form B2](#) 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 [Form B3](#) 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/Re-determinations, 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, [Form B2](#), the DAS and the accounting documents are forwarded to the regional record room for filing. See [Appendix D](#) 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 [Appendix B](#) of this memorandum, *Form B2 Canada Customs Adjustment Request Format Examples and Explanations*, for [Form B2](#) 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 [Form B2](#). 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., [Form B3](#)).

### 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 [Form B2](#) 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 [Form B2](#) transaction number does not have to be the same as the one used with the corresponding [Form B3](#) 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 [Forms B2](#) 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 [Form B2](#), 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 [Forms B2](#). 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 [Forms B2](#). Show the transaction number assigned to the original accounting document (i.e., [Form B3](#)) 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 [Forms B2](#). 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 [Form B3](#) 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 [Forms B2](#) 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 [Memorandum D17-1-10](#).

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:

<b>Time Limit</b>	<b>Shown As</b>
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., [Form B3](#) 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 [United States Tariff](#) and the [Mexico Tariff](#) 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 [Forms B2](#) if the conditions specified in the code description in the [Customs Tariff](#) 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 [Customs Tariff](#). If a quantity is required for excise tax rates in a unit of measure different from that specified in the [Customs Tariff](#), 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 [Customs Tariff](#) or to any excise tax rates.

#### Field No. 24 – Unit of Measure

Complete on all classification lines as specified in the [Customs Tariff](#). If a unit of measure is required for excise tax that is different from that specified in the *Customs Tariff*, 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 [Customs Tariff](#) requirements, only metric alphabetic codes can be used. Refer to unit of measure codes in Appendix G, List 2 of [Memorandum D17-1-10](#).

Leave blank if no unit of measure is applicable from the [Customs Tariff](#) 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 <a href="#">Act</a> .
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
3	Price paid or payable without adjustments (section 48 of the Act)
4	Price paid or payable with adjustments (section 48 of the Act)
5	Transaction value of identical goods (section 49 of the Act)
6	Transaction value of similar goods (section 50 of the Act)
7	Deductive value of imported goods (section 51 of the Act)
8	Computed value (section 52 of the Act)
9	Residual basis of appraisal (section 53 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:

<b>First digit code number (SIMA assessment type)</b>	<b>Explanation</b>
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 <u>Customs Tariff</u>
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 finding: 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

<b>Second digit code number (payment mode)</b>	<b>Explanation</b>
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:

<b>Rate(s)</b>	<b>Shown As</b>
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	30.00
	100.00
on air conditioners, different vehicle weights, or both conditions combined. A new classification line is required for each condition, etc.	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 [Customs Tariff](#) 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 [Forms B2](#) 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 [Forms B2](#) 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 [Form B2](#). 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 [Forms B2](#) 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 [Form B2](#) 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 CII- 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
<a href="#">1</a>	Refund
<a href="#">2</a>	Re-determination of Tariff Classification, Non-revenue Change
<a href="#">3</a>	Re-determination of Tariff Classification, Amount Due Claimant
<a href="#">4</a>	Re-determination of Tariff Classification, Amount Due Receiver General
<a href="#">5</a>	Re-appraisal, Amount Due Claimant
<a href="#">6</a>	Re-appraisal and Multiple Rates of Duty, Amount Due Receiver General
<a href="#">7</a>	Final Accounting for Goods Covered by Sight Documentation, Refund of Deposit
<a href="#">8</a>	Final Accounting for Goods Covered by Sight Documentation, Amount Owing Receiver General
<a href="#">9</a>	Documenting a First Diversion
<a href="#">10</a>	Documenting a Subsequent Diversion Regardless Whether Such a Division is Identical to or is Different from a Previous Diversion
<a href="#">11</a>	Temporary Importation Extension, 1/60th Basis
<a href="#">12</a>	Temporary Importation Extension, 1/60th Basis (Second Adjustment)
<a href="#">13</a>	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
- [15](#) Adjustment Resulting from a Clerical or Typographical Error
- [16](#) Re-determination of SIMA Assessment, Amount Due Claimant
- [17](#) Re-determination of Origin/Portion of Classification Line
- [18](#) Multiple Issues on a Form B2 Adjustment Request
- [19](#) Re-determination (origin) Report of Drawback Claim, Amount Due to Claimant
- [20](#) Duty and GST Payment for Goods Entered under the Temporary Importation Regulations, Full Duty Remission – Partial GST Remission

**EXAMPLE 1**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Co. 123 Circle Road Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 11155-000010068/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL K1B 2C3		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE / CF DE 1 / DE	
9 SUBPDR NO. / N° DE SOUS EN-TÊTE 1		10 MAIL TO - POSTER A: ABC Brokers Ltd. 789 Square Avenue Ottawa, Ontario		5 OFFICE NO. / N° DE BUREAU 431	
POSTAL / ZIP CODE / CODE POSTAL K2D 4E5		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000011		7 Y-A M D-J 12 01 08	
11 SECURITY NO. / N° DE SECURITE		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPEDITION DIRECTE 12 / 17		16 CTRY CODE / CODE DEVISE	
17 TIME LIMIT - DELAI		18 LINE / LIGNE 6		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DECLARATION	
20 SPECIAL AUTHORITY / AUTORISATION SPECIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 7616.91.00.00		22 TARIFF CD / CD TARIF	
23 QUANTITY / QUANTITE 1000		24 U/M / KGM		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 5		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8867.45		31 VALUE FOR DUTY / VALEUR EN DOUANE 13542.18	
32 CUSTOMS DUTIES / DROITS DE DOUANE 880.24		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 14422.42		36 GST TPS 721.12		18 LINE / LIGNE 6	
19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 7616.91.00.00		22 TARIFF CD / CD TARIF	
23 QUANTITY / QUANTITE 1000		24 U/M / KGM		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 5		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8867.45		31 VALUE FOR DUTY / VALEUR EN DOUANE 11971.06	
32 CUSTOMS DUTIES / DROITS DE DOUANE 778.12		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 12749.18		36 GST TPS 637.46		18 LINE / LIGNE 6	
19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		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 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		37 DOCS ATTACHED / CI-JOINTS A	
JUSTIFICATION FOR REQUEST – JUSTIFICATION DE LA DEMANDE UNE (TYPE OF REQUEST – GENRE DE DEMANDE)		UNDER / EN VERTU DE		(LEGISLATIVE REFERENCE – RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION – EXPLICATION: <b>Error in exchange rate on Customs Invoice. Corrected Invoice attached. / Erreur dans le taux de change sur la facture des douanes. Facture corrigée ci-jointe.</b>		38 CUSTOMS DUTIES / DROITS DE DOUANE -102.12		39 SIMA ASSESSMENT / COTISATION DE LMSI	
DECLARATION – DÉCLARATION I / JE <u>J. Doe</u> OF / DE <u>ABC Brokers Ltd.</u> PLEASE PRINT NAME – LETTRES MOULÉES S.V.P. / IMPORTER/AGENT – IMPORTATEUR/AGENT		40 EXCISE TAX / TAXE D'ACCISE		41 SUB TOTAL PARTIEL -102.12	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE – DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		42 GST TPS -83.66		43 INTEREST / INTÉRÊTS	
<u>Apr. 19, 2012</u> DATE / <u>JD</u> SIGNATURE / <u>613-765-4321</u> TELEPHONE NUMBER – NUMÉRO DE TÉLÉPHONE		44 AMOUNT DUE RECEIVED GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GÉNÉRAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUÉRANT 102.12	

B2 (08)

BSF18

Canada

**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.

**EXAMPLE 2**

 <b>Canada Border Services Agency</b> Agence des services frontaliers du Canada		<b>CANADA CUSTOMS – ADJUSTMENT REQUEST</b> <b>DOUANES CANADA – DEMANDE DE RAJUSTEMENT</b>		<b>PROTECTED / PROTÉGÉ</b> <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR <b>XYZ Co.</b> <b>123 Circle Road</b> <b>Ottawa, Ontario</b>		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56044-000010057/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL K1B 2C3		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE	
9 SUBHDR NO. / N° DE SOUS-EN-TÊTE 1		10 MAIL TO - POSTER A: <b>ABC Brokers Ltd.</b> <b>789 Square Avenue</b> <b>Ottawa, Ontario</b>		5 OFFICE NO. / N° DE BUREAU 431	
6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000044		7 Y-A M D-J 12 01 08		8 DATE RECEIVED / DATE DE RECEPTION	
11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE		16 CTRY. CODE / CODE DEVISE	
17 TIME LIMIT - DÉLAI		18 LINE / LIGNE 3		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 6102.10.00.00		22 TARIFF CD / CD TARIF. NMB	
23 QUANTITY / QUANTITÉ 100		24 U/M NMB		25 VFD CD / CD VD 13	
26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 18		28 E.T. RATE / TAUX T.A. 5	
29 GST RATE / TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 1000		31 VALUE FOR DUTY / VALEUR EN DOUANE 1350.00	
32 CUSTOMS DUTIES / DROITS DE DOUANE 243.00		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 1593.00		36 GST / TPS 79.65		18 LINE / LIGNE 3	
19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 6102.30.00.00	
22 TARIFF CD / CD TARIF. NMB		23 QUANTITY / QUANTITÉ 100		24 U/M NMB	
25 VFD CD / CD VD 13		26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 18	
28 E.T. RATE / TAUX T.A. 5		29 GST RATE / TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 1000.00	
31 VALUE FOR DUTY / VALEUR EN DOUANE 1350.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 243.00		33 SIMA ASSESSMENT / COTISATION DE LMSI	
34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 1593.00		36 GST / TPS 79.65	
18 LINE / LIGNE 3		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF.		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNDER / EN VERTU DE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEIVER GENERAL FOR CANADA / TOUS LES AJ / RECEVEUR GÉNÉRAL DU CANADA		45 AMOUNT DUE / CLAIMANT / TOTAL D'AJ AU REQUÉRANT		DECLARATION - DÉCLARATION I / JE <u>J. Doe</u> OF / DE <u>ABC Brokers Ltd.</u> PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. / IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.	
Mar. 18, 2012 / DATE		[Signature] / SIGNATURE		613-765-4321 / TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	

B2 (08)

BSF18

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.

**EXAMPLE 3**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Co. 123 Circle Road Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56010-000010002/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL K1B 2C3		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE	
9 SUB HDR NO / N° DE SOUS-ENTRÉE 1		10 MAIL TO - POSTER À ABC Brokers Ltd. 789 Square Avenue Ottawa, Ontario		8 DATE RECEIVED / DATE DE RECEPTION	
11 SECURITY NO. / N° DE SÉCURITÉ		5 OFFICE NO. / N° DE BUREAU 431		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 8986200000022	
12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION		7 Y-A M D-J 12 01 08	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPORTATION DIRECTE M		16 CTRY CODE / CODE PAYS	
17 TIME LIMIT - DÉLAI		18 LINE / LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 7419.91.99.10		22 TARIFF CD / CD TARIF	
23 QUANTITY / QUANTITÉ 1500		24 U/M KGM		25 VFD CD / CD VD	
26 SIMA CD / CD LMSI 13		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 3.0		28 E.T. RATE / TAUX T.A.	
29 GST RATE / TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 1000.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 1350.00	
32 CUSTOMS DUTIES / DROITS DE DOUANE 40.50		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 1390.50		36 GST TPS 69.53		18 LINE / LIGNE 1	
19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 7419.99.10.00	
22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 1500		24 U/M KGM	
25 VFD CD / CD VD		26 SIMA CD / CD LMSI 13		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 0	
28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 1000.00	
31 VALUE FOR DUTY / VALEUR EN DOUANE 1350.00		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 1350.00		36 GST TPS 67.50	
18 LINE / LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF	
23 QUANTITY / QUANTITÉ		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 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		37 DOCS ATTACHED / JOINTS	
A		UNDER / EN VERTU DE		38 CUSTOMS DUTIES / DROITS DE DOUANE -40.50	
UNE		(TYPE OF REQUEST - GENRE DE DEMANDE)		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION - EXPLICATION:		Imported goods are copper anodes for electroplating. See attached specifications and sample. / Ce sont les anodes en cuivre utilisées en galvanoplastie qui ont été importées. Voir en attachement, les spécifications et échantillon.		39 SIMA ASSESSMENT / COTISATION DE LMSI	
DECLARATION - DÉCLARATION		I, J. Doe OF ABC Brokers Ltd.		40 EXCISE TAX / TAXE D'ACCISE	
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.		IMPORTER/AGENT - IMPORTATEUR/AGENT		41 SUB TOTAL TOTAL PARTIEL -40.50	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		DATE: Jan. 21, 2012 SIGNATURE: [Signature] TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE: 613-765-4321		42 GST TPS -2.03	
B2 (08)		BSF18		43 INTEREST INTÉRÊTS	
				44 AMOUNT DUE GENERAL FOR CANADA / TOTAL D'AU REQUÉRANT 40.50	
				45 AMOUNT DUE CLAIMANT / TOTAL D'AU REQUÉRANT 40.50	

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.



**EXAMPLE 4**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56044000010068/ABC Broker	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE	
9 SUBFORM NO. / N° DE SOUS-EN-TÊTE 1		10 MAIL TO - POSTER À : ABC Brokers Ltd. 135 Fremont Street Windsor, Ontario		5 OFFICE NO. / N° DE BUREAU 453	
POSTAL / ZIP CODE / CODE POSTAL N9C 6M3		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000055		7 Y - A M D-J 12 01 28	
11 SECURITY NO. / N° DE SECURITE		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CRCY CODE / CODE DEVISE	
17 TIME LIMIT - DÉLAI		18 LINE / LIGNE 3		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 7307.29.20.00		22 TARIFF CD / CD TARIF 1500	
23 QUANTITY / QUANTITE 1500		24 U/M KGM		25 VFD CD / CD VD 13	
26 SIMA CD / CD LMSI		27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 4.5		28 E.T. RATE / TAUX T.A.	
29 GST RATE / TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 19230.77		31 VALUE FOR DUTY / VALEUR EN DOUANE 25961.54	
32 CUSTOMS DUTIES / DROITS DE DOUANE 1168.27		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 27129.81		36 GST / TPS 1356.49		18 LINE / LIGNE 3	
19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 7302.30.90.00	
22 TARIFF CD / CD TARIF 1500		23 QUANTITY / QUANTITE 1500		24 U/M KGM	
25 VFD CD / CD VD 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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 19230.77	
31 VALUE FOR DUTY / VALEUR EN DOUANE 25961.54		32 CUSTOMS DUTIES / DROITS DE DOUANE 1687.50		33 SIMA ASSESSMENT / COTISATION DE LMSI	
34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 27649.04		36 GST / TPS 1382.45	
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		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 / 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 / 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 / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE	
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 / 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 / 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		37 DOCS ATTACHED / JOINTS A	
JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE		UNDER / EN VERTU DE		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION - EXPLICATION :		Imported goods are copper anodes for electroplating. See attached specification and samples/Ce sont les anodes en cuivre utilisées en galvanoplastie qui ont été importées.		38 CUSTOMS DUTIES / DROITS DE DOUANE 519.23	
DECLARATION - DÉCLARATION		I / JE H. Brooke OF / DE ABC Brokers Ltd.		39 SIMA ASSESSMENT / COTISATION DE LMSI	
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.		IMPORTER/AGENT - IMPORTATEUR/AGENT		40 EXCISE TAX / TAXE D'ACCISE	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		519-234-5678		41 SUB TOTAL / TOTAL PARTIEL 519.23	
Apr. 19, 2012		DATE / SIGNATURE		42 GST / TPS 25.96	
B2 (08)		BSF18		43 INTEREST / INTÉRÊTS	
				44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA 545.19	
				45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU REQUÉRANT	

Canada

**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.

**EXAMPLE 5**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Company Ltd. 123 Circle Road Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 11155-000010046/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL K2D 4E5		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE	
5 SUB HDR NO. / N° DE SOUS-EN-TÊTE 1		10 MAIL TO - POSTER À ABC Brokers Ltd. 789 Square Avenue Ottawa, Ontario		6 OFFICE NO. / N° DE BUREAU 431	
				7 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000033	
				7 Y-A M D-J 12 01 08	
				8 DATE RECEIVED / DATE DE RECEPTION	
				11 SECURITY NO. / N° DE SECURITE	
				12 COUNTRY OF ORIGIN / PAYS D'ORIGINE	
				13 PLACE OF EXPORT / LIEU D'EXPORTATION	
				14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE	
				15 DIRECT SHIPMENT DATE / DATE D'EXPEDITION DIRECTE M	
				16 CRCY CODE / CODE DEVISE D-J	
				17 TIME LIMIT - DÉLAI	
18 LINE / LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 7302.30.90.00		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITE 1500	
24 U/M KGM		25 VFD CD / CD VD		26 SIMA CD / CD LMSI 13	
27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 6.5		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS 5	
30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 2050.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 2767.50		32 CUSTOMS DUTIES / DROITS DE DOUANE 179.89	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 2947.39	
36 GST / TPS 147.37		37 SPECIAL AUTHORITY / AUTORISATION SPECIALE		38 CUSTOMS DUTIES / DROITS DE DOUANE -35.10	
18 LINE / LIGNE 1		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPECIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 7302.30.90.00		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITE 1500	
24 U/M KGM		25 VFD CD / CD VD		26 SIMA CD / CD LMSI 13	
27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 6.5		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS 5	
30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 1650.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 2227.50		32 CUSTOMS DUTIES / DROITS DE DOUANE 144.79	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 2372.29	
36 GST / TPS 118.61		37 SPECIAL AUTHORITY / AUTORISATION SPECIALE		38 CUSTOMS DUTIES / DROITS DE DOUANE -35.10	
18 LINE / LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION 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 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		37 SPECIAL AUTHORITY / AUTORISATION SPECIALE		38 CUSTOMS DUTIES / DROITS DE DOUANE -35.10	
18 LINE / LIGNE		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION 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 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		37 SPECIAL AUTHORITY / AUTORISATION SPECIALE		38 CUSTOMS DUTIES / DROITS DE DOUANE -35.10	
37 DOCS ATTACHED / CJOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE		UNDER / EN VERTU DE	
UNE		(TYPE OF REQUEST - GENRE DE DEMANDE)		(LEGISLATIVE REFERENCE - REFERENCE LEGISLATIVE)	
EXPLANATION - EXPLICATION: Error in pricing on customs invoice. Letter of explanation, corrected Customs Invoice and commercial invoice attached to support the claim. / Erreur dans l'établissement du prix sur la facture des douanes. Une lettre d'explication, la facture corrigé des douanes et la facture commerciale sont jointes à l'appui de la demande.					
DECLARATION - DÉCLARATION I, J. Doe OF ABC Brokers Ltd. JE PLEASE PRINT NAME - LETTRES MOULÉES SVP IMPORTATEUR/AGENT - IMPORTATEUR/AGENT		DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS			
Mar. 18, 2012 DATE		Signature		613-765-4321 TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	
44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / TOTAL DÔ AU RECEVEUR GÉNÉRAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL DÔ AU REQUÉRANT		35.10	

Canada

**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.

**EXAMPLE 6**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli			
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Balkan Imports 31 Dorchester St. Ottawa, ON		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 560101-000010024			
POSTAL / ZIP CODE / CODE POSTAL K1P 3P5		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE			
9 SUB HDR NO. / N° DE SOUS-EN-TÊTE		10 MAIL TO - POSTER À :		5 OFFICE NO. / N° DE BUREAU 431			
				6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 15648846759628			
				7 Y-A 12			
				8 DATE RECEIVED / DATE DE RÉCEPTION 01 06			
		11 SECURITY NO. / N° DE SÉCURITÉ					
		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION			
				14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE			
		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CRCY. CODE / CODE DEVISE			
				17 TIME LIMIT - DÉLAI			
18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION Cigars/cigares				20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 2402.10.00.90		22 TARIFF CD / CD TARIF.		23 QUANTITY / QUANTITÉ 121.000		24 U/M MIL	
				25 VFD CD / CD VD		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		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 13340.18	
31 VALUE FOR DUTY / VALEUR EN DOUANE 13340.18		32 CUSTOMS DUTIES / DROITS DE DOUANE 1067.21		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
				35 VALUE FOR TAX / VALEUR POUR TAXE 27798.64		36 GST / TPS 1389.93	
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE Cigars/cigares				20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 2402.10.00.90		22 TARIFF CD / CD TARIF.		23 QUANTITY / QUANTITÉ 121.000		24 U/M MIL	
				25 VFD CD / CD VD		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		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 13500.00	
31 VALUE FOR DUTY / VALEUR EN DOUANE 13500.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 1080.00		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
				35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS	
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION				20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF.		23 QUANTITY / QUANTITÉ		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 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 / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE Excise duty \$18.5 per 1000 cigars/ 18.5\$ par 1000 cigars droit d'accise				20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF.		23 QUANTITY / QUANTITÉ 121.000		24 U/M Mil	
				25 VFD CD / CD VD		26 SIMA CD / CD LMSI	
				27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 18.5		28 E.T. RATE / TAUX T.A.	
				29 GST RATE / TAUX TPS		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY / VALEUR EN DOUANE		32 CUSTOMS DUTIES / DROITS DE DOUANE 2238.50		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
				35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS	
37 DOCS ATTACHED / CI-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE				38 CUSTOMS DUTIES / DROITS DE DOUANE	
UNE		UNDER / EN VERTU DE				39 SIMA ASSESSMENT / COTISATION DE LMSI	
EXPLANATION - EXPLICATION :		(TYPE OF REQUEST - GENRE DE DEMANDE)				40 EXCISE TAX / TAXE D'ACCISE	
		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)				41 SUB TOTAL / TOTAL PARTIEL	
						42 GST / TPS	
						43 INTEREST / INTÉRÊTS	
DECLARATION - DÉCLARATION						44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / TOTAL D'AJ RECEVEUR GÉNÉRAL DU CANADA	
I / JE		OF / DE				45 AMOUNT DUE CLAIMANT / TOTAL D'AJ REQUIÉRANT	
		IMPORTER/AGENT - IMPORTATEUR/AGENT					
		DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS					
DATE		SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE			

B2 (08)

BSF18

Canada

**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

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT					PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli		
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR		BUSINESS NO. - N° D'ENTREPRISE		2 TRANSACTION NO. / N° DE TRANSACTION 560101-000010024			4 PAGE <b>2</b> OF <b>DE</b>		
POSTAL / ZIP CODE / CODE POSTAL		3 GST REGISTRATION NO. / N° DE TPS		9 OFFICE NO. / N° DE BUREAU		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE		7 Y-A M D-J	
9 SUBMITTER NO. / N° DE SOUS-EN-TÊTE		10 MAIL TO - POSTER A.		11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
POSTAL / ZIP CODE / CODE POSTAL		15 DIRECT SHIPMENT DATE / DATE D'ÉPÉDITION DIRECTE		16 CRCY CODE / CODE DEVISE		17 TIME LIMIT - DÉLAI		8 DATE RECEIVED / DATE DE RÉCEPTION	
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION					20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M		25 VPD 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 / 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		Additional excise duty by 67% of the duty paid value							
37		1152.75							
38		27798.64							
39		1389.93							
18 LINE / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE					20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M		25 VPD 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 / 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		Additional excise duty by 67% of the duty paid value							
37		11268.40							
38		28086.90							
39		1404.35							
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION					20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M		25 VPD 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 / 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 / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE					20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		24 U/M		25 VPD 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 / 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									
37 DOCS ATTACHED / CJOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE					UNDER / EN VERTU DE		
A		(TYPE OF REQUEST - GENRE DE DEMANDE)					(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		
EXPLANATION - EXPLICATION :		Error in pricing on Customs Invoice. Letter of explanation, corrected Customs Invoice and commercial invoice attached to support the claim./Erreur dans l'établissement du prix sur la facture des douanes. Une lettre d'explication, la facture corrigée de douanes et la facture commerciale sont jointes à l'appui de la demande.							
DECLARATION - DÉCLARATION		I, <u>J. Doe</u> OF / DE <u>Balkan Imports</u>					PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. / IMPORTER/AGENT - IMPORTATEUR/AGENT		
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS									
Mar. 18, 2013		<u>[Signature]</u>					613-765-4321		
DATE		SIGNATURE					TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		
38 CUSTOMS DUTIES / DROITS DE DOUANE		12.79							
39 SIMA ASSESSMENT / COTISATION DE LMSI									
40 EXCISE TAX / TAXE D'ACCISE		115.65							
41 SUB TOTAL / TOTAL PARTIEL		128.44							
42 GST / TPS		14.42							
43 INTEREST / INTÉRÊTS									
44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / TOTAL DUE AU RECEVEUR GÉNÉRAL DU CANADA		142.86							
45 AMOUNT DUE CLAIMANT / TOTAL DUE AU REQUIÉRANT									

B2 (08)

BSF18

Canada

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.

**EXAMPLE 7**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Co. 123 Circle Road Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 11056-000010013/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL K1B 2C3		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE	
9 SUBHDR NO. / N° DE SOUS ENQUÊTE		10 MAIL TO - POSTER À: ABC Brokers Ltd. 789 Square Avenue Ottawa, ON		5 OFFICE NO. / N° DE BUREAU 431	
POSTAL / ZIP CODE / CODE POSTAL K2D 4E5		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 8986200000066		7 Y-A M D-J 12 01 08	
11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CTRY. CODE / CODE DEVISE	
17 TIME LIMIT - DELAI		18 LINE / LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		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 / CD VD 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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8867.45		31 VALUE FOR DUTY / VALEUR EN DOUANE 12542.18	
32 CUSTOMS DUTIES / DROITS DE DOUANE 815.24		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 13357.42		36 GST / TPS 667.87		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
18 LINE / LIGNE 1		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
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 / CD VD 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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 8867.45		31 VALUE FOR DUTY / VALEUR EN DOUANE 12542.18		32 CUSTOMS DUTIES / DROITS DE DOUANE 815.24	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 13357.42	
36 GST / TPS 667.87		18 LINE / LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF	
23 QUANTITY / QUANTITÉ 1000.00		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 FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE	
32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
37 DOCS ATTACHED / JOINTS A UNE		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNDER / EN VERTU DE (TYPE OF REQUEST - GENRE DE DEMANDE) (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		38 CUSTOMS DUTIES / DROITS DE DOUANE -1000.00	
EXPLANATION - EXPLICATION: To perfect sight documentation and request a refund of the deposit. Customs Invoice is attached/Pour compléter le document de déclaration provisoire et demander le remboursement du dépôt. Facture des douanes ci-jointe. Interim Accounting D17-1-13		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
DECLARATION - DÉCLARATION I / JE J. Doe OF / DE ABC Brokers Ltd. PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. / IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		41 SUB TOTAL / TOTAL PARTIEL -1000.00		42 GST / TPS	
Mar. 18, 2013 / DATE		SIGNATURE		43 INTEREST / INTÉRÊTS	
613-765-4321 / TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		44 AMOUNT DUE / RECEIVED GENERAL FOR CANADA / TOTAL DÙ AU / REÇU EN GÉNÉRAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU DEMANDANT 1000.00	

**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.

**EXAMPLE 8**

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1. IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2. TRANSACTION NO. N° DE TRANSACTION 56044000010057/ABC Brokers	
POSTAL / ZIP CODE CODE POSTAL N9A 4H8		3. GST REGISTRATION NO. N° DE TPS		4. PAGE 1 OF 1	
5. SUBHONO N° DE SOUS-ENTRÉE ABC Brokers Ltd. 135 Presmont Street Windsor, Ontario		10. MAIL TO - POSTER À		5. OFFICE NO. N° DE BUREAU 431	
POSTAL / ZIP CODE CODE POSTAL N9A 4H8		6. ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 8986200000077		7. Y-A M DJ 12 01 08	
11. SECURITY NO. N° DE SÉCURITÉ		12. COUNTRY OF ORIGIN PAYS D'ORIGINE		13. PLACE OF EXPORT LIEU D'EXPORTATION	
15. DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M		16. CTRY CODE CODE DEVISE		17. TIME LIMIT - DÉLAI	
18. LINE LIGNE 1		19. DESCRIPTION – AS ACCOUNTED FOR DESIGNATION – SELON LA DÉCLARATION		20. SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21. CLASSIFICATION NO. N° DE CLASSEMENT 7419.99.90.40		22. TARIFF CD CD TARIF		23. QUANTITY QUANTITÉ 1500	
24. U/M KGM		25. VFD CD CD VD		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. VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 19230.77		31. VALUE FOR DUTY VALEUR EN DOUANE 25961.54		32. CUSTOMS DUTIES DROITS DE DOUANE 778.85	
33. SIMA ASSESSMENT COTISATION DE LMSI		34. EXCISE TAX TAUX D'ACCISE		35. VALUE FOR TAX VALEUR POUR TAXE 26740.39	
36. GST TPS 1337.02		18. LINE LIGNE 1		19. DESCRIPTION – AS CLAIMED DESIGNATION – SELON LA DEMANDE	
20. SPECIAL AUTHORITY AUTORISATION SPÉCIALE		21. CLASSIFICATION NO. N° DE CLASSEMENT 7321.99.21.00		22. TARIFF CD CD TARIF	
23. QUANTITY QUANTITÉ 1500		24. U/M KGM		25. VFD CD CD VD	
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		30. VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 19230.77		31. VALUE FOR DUTY VALEUR EN DOUANE 25961.54	
32. CUSTOMS DUTIES DROITS DE DOUANE 2076.92		33. SIMA ASSESSMENT COTISATION DE LMSI		34. EXCISE TAX TAUX D'ACCISE	
35. VALUE FOR TAX VALEUR POUR TAXE 28038.46		36. GST TPS 1401.92		18. LINE LIGNE 1	
19. DESCRIPTION – AS ACCOUNTED FOR DESIGNATION – SELON LA DÉCLARATION Deposit on Sight Entry/Dépôt avec déclaration provisoire		20. SPECIAL AUTHORITY AUTORISATION SPÉCIALE		21. CLASSIFICATION NO. N° DE CLASSEMENT	
22. TARIFF CD CD TARIF		23. QUANTITY QUANTITÉ		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 FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	
31. VALUE FOR DUTY VALEUR EN DOUANE		32. CUSTOMS DUTIES DROITS DE DOUANE 1000.00		33. SIMA ASSESSMENT COTISATION DE LMSI	
34. EXCISE TAX TAUX D'ACCISE		35. VALUE FOR TAX VALEUR POUR TAXE		36. GST TPS	
18. LINE LIGNE		19. DESCRIPTION – AS CLAIMED DESIGNATION – SELON LA DEMANDE		20. SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21. CLASSIFICATION NO. N° DE CLASSEMENT		22. TARIFF CD CD TARIF		23. QUANTITY QUANTITÉ	
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 FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE		31. VALUE FOR DUTY VALEUR EN DOUANE		32. CUSTOMS DUTIES DROITS DE DOUANE 0.00	
33. SIMA ASSESSMENT COTISATION DE LMSI		34. EXCISE TAX TAUX D'ACCISE		35. VALUE FOR TAX VALEUR POUR TAXE	
36. GST TPS		37. DOCS ATTACHED CJONTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
A		UNDER EN VERTU DE		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION - EXPLICATION :		To perfect sight documentation and correct classification number. See the attached specifications for goods imported/ Pour compléter le document de déclaration provisoire et corriger le numéro de classement. Voir spécifications de la marchandise importée ci-jointe.		Interim Accounting D17-1-13	
DECLARATION - DÉCLARATION		I, H. Brooke, OF ABC Brokers Ltd.		DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS	
Mar. 18, 2013		DATE		519-654-3210	
SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		38. CUSTOMS DUTIES DROITS DE DOUANE 298.07	
39. SIMA ASSESSMENT COTISATION DE LMSI		40. EXCISE TAX TAUX D'ACCISE		41. SUB-TOTAL TOTAL PARTIEL 298.07	
42. GST TPS 64.90		43. INTEREST INTÉRÊTS		44. AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DOUANIER RECEVEUR GÉNÉRAL DU CANADA 362.97	
45. AMOUNT DUE CLAIMANT TOTAL DOUANIER REQUÉRANT		Canada			

**Final Accounting for Goods Covered by Sight Documentation, Amount Owning 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.

**EXAMPLE 9**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56010000000088/ABC Brokers	
9 SUB HDR NO. / N° DE SOUS-ENTRÉE		10 MAIL TO - POSTER À ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario		8 OFFICE NO. / N° DE BUREAU 453	
3 POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		4 GST REGISTRATION NO. / N° DE TPS		7 Y-A M D-J 12 01 08	
5 SUB HDR NO. / N° DE SOUS-ENTRÉE		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000088		8 DATE RECEIVED / DATE DE RECEPTION	
11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPORTATION DIRECTE M		16 CRCY CODE / CODE DEVISE	
17 TIME LIMIT - DELAI		18 LINE / LIGNE 15		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 4016.10.00.00		22 TARIFF CD / CD TARIF 9978	
23 QUANTITY / QUANTITÉ 10000		24 U/M NMB		25 VFD CD / CD VD 13	
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		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 76900.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 103815.00	
32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 103815.00		36 GST / TPS 5190.75		37 DOCS ATTACHED / CJOINTS A	
38 JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNE _____ UNDER / EN VERTU DE _____ (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		39 CUSTOMS DUTIES / DROITS DE DOUANE 1349.60		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL 1349.60		42 GST / TPS 67.47		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEIVER GENERAL FOR CANADA / RECEVEUR GÉNÉRAL DU CANADA 1417.07		45 AMOUNT DUE CLAIMANT / TOTAL DÔ AU REQUÉRANT		DECLARATION - DÉCLARATION I, JE <u>H. Brooks</u> OF / DE <u>ABC Brokers Ltd.</u> PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS May 12, 2012 <u>[Signature]</u> 519-234-5678 DATE SIGNATURE TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	

**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.



**EXAMPLE 10**

 <b>Canada Border Services Agency</b> Agence des services frontaliers du Canada		<b>CANADA CUSTOMS – ADJUSTMENT REQUEST</b> <b>DOUANES CANADA – DEMANDE DE RAJUSTEMENT</b>		<b>PROTECTED</b> <b>PROTÉGÉ</b>		<b>B</b> when completed une fois rempli	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. N° DE TRANSACTION 00000-000006197/ABC Brokers		<div style="text-align: right;"> <input type="button" value="Help"/> <input type="button" value="Aide"/> </div> <div style="text-align: right; border: 1px solid black; padding: 2px;"> <input type="button" value="Restore - Restaurer"/> </div>	
POSTAL / ZIP CODE CODE POSTAL N9A 4H8		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 1 OF DE		8 DATE RECEIVED DATE DE RECEPTION 61520.00	
9 SUB HDR NO. N° DE SOUS EN-TÊTE		10 MAIL TO - POSTER À : ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario		5 OFFICE NO. N° DE BUREAU 453		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 89862000000088	
11 SECURITY NO. N° DE SECURITE		12 COUNTRY OF ORIGIN PAYS D'ORIGINE		13 PLACE OF EXPORT LIEU D'EXPORTATION		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE	
15 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M		16 CRCY CODE CODE DEVISE DJ		17 TIME LIMIT - DELAI		POSTAL / ZIP CODE CODE POSTAL N9A 4H7	
18 LINE LIGNE 15		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DECLARATION		20 SPECIAL AUTHORITY AUTORISATION SPECIALE			
21 CLASSIFICATION NO. N° DE CLASSEMENT 4016.10.00.00		22 TARIFF CD CD TARIF. 9978		23 QUANTITY QUANTITE 8000		24 U/M NME	
25 VFD CD CD VD 13		26 SIMA CD CD LMSI		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00		28 E.T. RATE TAUX T.A. 5	
29 GST RATE TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 61520.00		31 VALUE FOR DUTY VALEUR EN DOUANE 83052.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAXE D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 83052.00		36 GST TPS 4152.60	
18 LINE LIGNE 15		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY AUTORISATION SPECIALE			
21 CLASSIFICATION NO. N° DE CLASSEMENT 4016.10.00.00		22 TARIFF CD CD TARIF. 9978		23 QUANTITY QUANTITE 4000		24 U/M NME	
25 VFD CD CD VD 13		26 SIMA CD CD LMSI		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 0.00		28 E.T. RATE TAUX T.A. 5	
29 GST RATE TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 41526.00		31 VALUE FOR DUTY VALEUR EN DOUANE 41526.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAXE D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 41526.00		36 GST TPS 2076.30	
18 LINE LIGNE S/L		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DECLARATION		20 SPECIAL AUTHORITY AUTORISATION SPECIALE			
21 CLASSIFICATION NO. N° DE CLASSEMENT 4016.10.00.00		22 TARIFF CD CD TARIF. 9978		23 QUANTITY QUANTITE 2000		24 U/M NME	
25 VFD CD CD VD 13		26 SIMA CD CD LMSI		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5		28 E.T. RATE TAUX T.A. 5	
29 GST RATE TAUX TPS 5		30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 41526.00		31 VALUE FOR DUTY VALEUR EN DOUANE 41526.00		32 CUSTOMS DUTIES DROITS DE DOUANE 2699.19	
33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAXE D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 44225.19		36 GST TPS 2211.26	
37 DOCS ATTACHED C-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNE _____ UNDER EN VERTU DE _____ (LEGISLATIVE REFERENCE - RÉFÉRENCE LEGISLATIVE)		38 CUSTOMS DUTIES DROITS DE DOUANE 2699.19			
EXPLANATION - EXPLICATION : Cellular rubber diverted to another usage than in the manufacturing of the orthopaedic insole. Date of diversion April 30, 2012. /Caoutchouc alvéolaire réaffectés à un usage autre que pour la fabrication de semelle orthopédique, Date de réaffectation le 30 avril 2012. 56010-000010002		39 SIMA ASSESSMENT COTISATION DE LMSI		40 EXCISE TAX TAXE D'ACCISE		41 SUB TOTAL TOTAL PARTIEL 2699.19	
DECLARATION - DÉCLARATION I JE _____ OF DE _____ PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT H. Brooke ABC Brokers Ltd. DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		42 GST TPS 134.96		43 INTEREST INTÉRÊTS		44 AMOUNT DUE RECEIVER GENERAL FOR CANADA (TVA DE LA RECEVEUR GÉNÉRAL DU CANADA) 2834.15	
May 12, 2012 DATE		 SIGNATURE		45 AMOUNT DUE CLAIMANT TOTAL D'AU REQUÉRANT		519-234-5678 TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	

B2 (08)

BSF18



## 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.)

**EXAMPLE 10 - continued**

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).

**EXAMPLE 11**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56010000001002/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE	
9 SUBHDR NO. / N° DE SOUS-EN-TÊTE ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario		10 MAIL TO - POSTER A:		5 OFFICE NO. / N° DE BUREAU 453	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		11 SECURITY NO. / N° DE SÉCURITÉ		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000099	
		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		7 Y-A M D-J 12 01 08	
		13 PLACE OF EXPORT / LIEU D'EXPORTATION		8 DATE RECEIVED / DATE DE RÉCEPTION	
		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE			
		15 DIRECT SHIPMENT DATE / DATE D'ÉPÉDITION DIRECTE M D-J		16 CRCY CODE / CODE DEVISE CAD	
		17 TIME LIMIT - DÉLAI 3 M			
18 LINE / LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 55-08921663	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIF 9993		23 QUANTITY / QUANTITÉ 40	
24 U/M NMB		25 VFD CD / CD VD 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	
30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 33.33		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 33.33	
36 GST / TPS 1.67					
18 LINE / LIGNE 1		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 55-08921663	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIF 9993		23 QUANTITY / QUANTITÉ 40	
24 U/M NMB		25 VFD CD / CD VD 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	
30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 99.99		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 99.99	
36 GST / TPS 4.99					
18 LINE / LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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					
37 DOCS ATTACHED / COUVERTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE		38 CUSTOMS DUTIES / DROITS DE DOUANE	
A		UNE		39 SIMA ASSESSMENT / COTISATION DE LMSI	
		UNDER / EN VERTU DE		40 EXCISE TAX / TAXE D'ACCISE	
		(TYPE OF REQUEST - GENRE DE DEMANDE)		41 SUB TOTAL / TOTAL PARTIEL	
		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		42 GST / TPS 3.32	
		EXPLANATION - EXPLICATION:		43 INTEREST / INTÉRÊTS	
		Paying additional 2 months GST for goods remaining on the 1/60th basis/Paiement, pour deux mois additionnels de TPS sur les marchandises demeurant au Canada, sur base de 1/60.		44 AMOUNT DUE / RECEIVER GENERAL FOR CANADA / MONTANT DÛ AU RECEVEUR GÉNÉRAL DU CANADA 3.32	
		VCC = 2000.00 Canadian dollars		45 AMOUNT DUE CLAIMANT / TOTAL DÛ AU REQUÉRANT	
		DECLARATION - DÉCLARATION			
		I / JE <u>H. Brooke</u> OF / DE <u>ABC Brokers Ltd.</u>			
		PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. / IMPORTER/AGENT - IMPORTATEUR/AGENT			
		DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS			
		Feb 8, 2012 <u>[Signature]</u> 519-234-5678			
		DATE / SIGNATURE / TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE			

B2 (08)

BSF18

Canada

**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.

**EXAMPLE 11 - continued**

**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 –**

$$2,000 \times 1 \text{ (exchange rate)} \div 60 \text{ (1/60 basis)} \times 1 \text{ (number of months)} = 33.33.$$

**As Claimed –**

$$2,000 \times 1 \text{ (exchange rate)} \div 60 \text{ (1/60 basis)} \times 3 \text{ (number of months)} = 99.99.$$

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.



EXAMPLE 12

<b>Canada Border Services Agency</b> / <b>Agence des services frontaliers du Canada</b>		<b>CANADA CUSTOMS – ADJUSTMENT REQUEST</b> <b>DOUANES CANADA – DEMANDE DE RAJUSTEMENT</b>		<b>PROTECTED</b> / <b>PROTÉGÉ</b> <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario POSTAL / ZIP CODE / CODE POSTAL: N9A 4H8		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0004		2 TRANSACTION NO. / N° DE TRANSACTION 56010-00001002/ABC Brokers	
5 SUB HDR NO. / N° DE SOUS EN-TÊTE ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario POSTAL / ZIP CODE / CODE POSTAL: N9A 4H8		10 MAIL TO - POSTER À:		3 GST REGISTRATION NO. / N° DE TPS	
5 OFFICE NO. / N° DE BUREAU: 453		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE: 89862000000099		7 Y-A   M   D-J: 12   01   08	
11 SECURITY NO. / N° DE SECURITE		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE: M   D-J		16 CRCY CODE / CODE DEVISE: CAD	
17 TIME LIMIT - DÉLAI: 4   M		4 PAGE / DE: 1 / DE		8 DATE RECEIVED / DATE DE RÉCEPTION	

18 LINE / LIGNE	19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION	20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE
1	21 CLASSIFICATION NO. / N° DE CLASSEMENT: 8523.49.90.00 22 TARIFF CD / CD TARIF: 9993 23 QUANTITY / QUANTITÉ: 40 24 U/M: NMB 25 VFD CD / CD VD: 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 30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE: 31 VALUE FOR DUTY / VALEUR EN DOUANE: 99.99 32 CUSTOMS DUTIES / DROITS DE DOUANE: 0.00 33 SIMA ASSESSMENT / COTISATION DE LMSI: 34 EXCISE TAX / TAXE D'ACCISE: 35 VALUE FOR TAX / VALEUR POUR TAXE: 99.99 36 GST / TPS: 4.99	55-08921663
1	19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE 21 CLASSIFICATION NO. / N° DE CLASSEMENT: 8523.49.90.00 22 TARIFF CD / CD TARIF: 9993 23 QUANTITY / QUANTITÉ: 40 24 U/M: NMB 25 VFD CD / CD VD: 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 30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE: 31 VALUE FOR DUTY / VALEUR EN DOUANE: 133.32 32 CUSTOMS DUTIES / DROITS DE DOUANE: 0.00 33 SIMA ASSESSMENT / COTISATION DE LMSI: 34 EXCISE TAX / TAXE D'ACCISE: 35 VALUE FOR TAX / VALEUR POUR TAXE: 133.32 36 GST / TPS: 6.66	55-08921663
1	19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE 21 CLASSIFICATION NO. / N° DE CLASSEMENT: 22 TARIFF CD / CD TARIF: 23 QUANTITY / QUANTITÉ: 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 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:	
1	19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE 21 CLASSIFICATION NO. / N° DE CLASSEMENT: 22 TARIFF CD / CD TARIF: 23 QUANTITY / QUANTITÉ: 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 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:	

37 DOCS ATTACHED / JOINTS: A / UNE		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNDER / EN VERTU DE: (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION - EXPLICATION: Paying additional month GST for goods remaining on the 1/60th basis/Paiement pour un mois additionnel de TPS sur les marchandises demeurant au Canada, sure base de 1/60 VCC = 2000.00 Canadian dollars			
DECLARATION - DÉCLARATION I / JE: H. Brooke OF / DE: ABC Brokers Ltd.		PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. / IMPORTATEUR/AGENT - IMPORTATEUR/AGENT	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS			
Feb. 8, 2012 / DATE: <i>HP</i> / SIGNATURE		519-234-5678 / TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	

38 CUSTOMS DUTIES / DROITS DE DOUANE	
39 SIMA ASSESSMENT / COTISATION DE LMSI	
40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL	
42 GST / TPS	1.67
43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA	1.67
45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU REQUÉRANT	

Canada

### 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 –

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

**EXAMPLE 13**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56010-000010013/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF DE / DATE RECEIVED / DATE DE RECEPTION	
9 SUB HDR NO. / N° DE SOUS-EN-TÊTE ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario		10 MAIL TO - POSTER A :		5 OFFICE NO. / N° DE BUREAU 453	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000099		7 Y - A M - D - J 12 01 08	
11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CTRY. CODE / CODE DEVISE		17 TIME LIMIT - DÉLAI	
18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 55-08921663	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIF 9993		23 QUANTITY / QUANTITÉ 40	
24 U/M NMB		25 VFD CD / CD VD 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	
30 VALUE FOR DUTY / VALEUR EN DOUANE 99.99		31 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		32 SIMA ASSESSMENT / COTISATION DE LMSI	
33 EXCISE TAX / TAXE D'ACCISE		34 VALUE FOR TAX / VALEUR POUR TAXE 99.99		35 GST / TPS 4.99	
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIF 9993		23 QUANTITY / QUANTITÉ 30	
24 U/M NMB		25 VFD CD / CD VD 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	
30 VALUE FOR DUTY / VALEUR EN DOUANE 1500.00		31 CUSTOMS DUTIES / DROITS DE DOUANE 90.00		32 SIMA ASSESSMENT / COTISATION DE LMSI	
33 EXCISE TAX / TAXE D'ACCISE		34 VALUE FOR TAX / VALEUR POUR TAXE 1590.00		35 GST / TPS 79.50	
18 LINE / LIGNE 1/SL		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 55-08921663	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIF 9993		23 QUANTITY / QUANTITÉ 10	
24 U/M NMB		25 VFD CD / CD VD 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	
30 VALUE FOR DUTY / VALEUR EN DOUANE 24.99		31 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		32 SIMA ASSESSMENT / COTISATION DE LMSI	
33 EXCISE TAX / TAXE D'ACCISE		34 VALUE FOR TAX / VALEUR POUR TAXE 24.99		35 GST / TPS 1.25	
37 DOCS ATTACHED / JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNE _____ UNDER / EN VERTU DE _____ (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		38 CUSTOMS DUTIES / DROITS DE DOUANE 90.00	
EXPLANATION - EXPLICATION: Partial exportation(\$500.00). Remainder duty paid./Exportation partielle(500.00\$). Droits acquittés pour le reste  Original VCC = 2000.00 Canadian dollars		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
DECLARATION - DÉCLARATION I, _____ OF / DE _____ PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT ABC Brokers Ltd.		41 SUB TOTAL TOTAL PARTIEL		42 GST / TPS 75.76	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		43 INTEREST / INTÉRÊTS		44 AMOUNT DUE / RECEIVED GENERAL FOR CANADA / TOTAL DÙ AU / REÇU GÉNÉRAL DU CANADA 165.76	
April 20, 2012 / _____ DATE / SIGNATURE		519-234-5678 / _____ TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU REQUÉRANT	

Canada

**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.

**EXAMPLE 13 – continued**

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.

**EXAMPLE 14**

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. N° DE TRANSACTION 56010-000010013/ABC Brokers	
POSTAL / ZIP CODE CODE POSTAL N9A 4H8		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 1 OF DE	
9 SUBSIDY NO. N° DE SOUS EN-TÊTE		10 MAIL TO - POSTER À: ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario		5 OFFICE NO. N° DE BUREAU 453	
POSTAL / ZIP CODE CODE POSTAL N9A 4H8		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 89862000000099		7 Y-A M D-J 12 01 08	
11 SECURITY NO. N° DE SECURITE		12 COUNTRY OF ORIGIN PAYS D'ORIGINE		13 PLACE OF EXPORT LIEU D'EXPORTATION	
14 TARIFF TREATMENT TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE DATE D'EXPEDITION DIRECTE M		16 CRCY CODE CODE DEVISE	
17 TIME LIMIT - DELAI		18 LINE LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR DESIGNATION – SELON LA DECLARATION	
20 SPECIAL AUTHORITY AUTORISATION SPECIALE 55-089Z1663		21 CLASSIFICATION NO. N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD CD TARIF 9993	
23 QUANTITY QUANTITE 40		24 U/M NMB		25 VFD CD CD VD 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		30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY VALEUR EN DOUANE 2000.00	
32 CUSTOMS DUTIES DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAUX D'ACCISE	
35 VALUE FOR TAX VALEUR POUR TAXE 99.99		36 GST TPS 4.99		18 LINE LIGNE 1	
19 DESCRIPTION – AS CLAIMED DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY AUTORISATION SPECIALE 55-089Z1663		21 CLASSIFICATION NO. N° DE CLASSEMENT 8523.49.90.00	
22 TARIFF CD CD TARIF 9993		23 QUANTITY QUANTITE 20		24 U/M NMB	
25 VFD CD CD VD 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		30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	
31 VALUE FOR DUTY VALEUR EN DOUANE 49.99		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT COTISATION DE LMSI	
34 EXCISE TAX TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 49.99		36 GST TPS 2.49	
18 LINE LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR DESIGNATION – SELON LA DECLARATION		20 SPECIAL AUTHORITY AUTORISATION 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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE	
36 GST TPS		18 LINE LIGNE		19 DESCRIPTION – AS CLAIMED DESIGNATION – SELON LA DEMANDE	
20 SPECIAL AUTHORITY AUTORISATION 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 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 TAUX D'ACCISE	
35 VALUE FOR TAX VALEUR POUR TAXE		36 GST TPS		37 DOCS ATTACHED CLOUETS A	
JUSTIFICATION FOR REQUEST – JUSTIFICATION DE LA DEMANDE		UNDER EN VERTU DE		(LEGISLATIVE REFERENCE – RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION - EXPLICATION :		DECLARATION - DECLARATION		38 CUSTOMS DUTIES DROITS DE DOUANE	
I JE		OF DE		39 SIMA ASSESSMENT COTISATION DE LMSI	
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.		IMPORTER/AGENT - IMPORTATEUR/AGENT		40 EXCISE TAX TAUX D'ACCISE	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLÈTES		DATE		41 SUB TOTAL TOTAL PARTIEL	
SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		42 GST TPS	
B2 (08)		BSF18		43 INTEREST INTÉRÊTS	
				44 AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL D'AU RECEVEUR GÉNÉRAL DU CANADA	
				45 AMOUNT DUE CLAIMANT TOTAL D'AU REQUÉRANT	

Canada

**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.



## EXAMPLE 14 - continued

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT DEMANDE CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56010-000010002/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE / OF / DE 2	
9 SUBHDR NO. / N° DE SOUS-EN-TÊTE NS		10 MAIL TO - POSTER À ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario		5 OFFICE NO. / N° DE BUREAU 453	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE		7 Y-A M D-J	
		11 SECURITY NO. / N° DE SÉCURITÉ		8 DATE RECEIVED / DATE DE RÉCEPTION	
		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M	
		16 CRCY CODE / CODE DEVISE CAD		17 TIME LIMIT - DÉLAI 7 M	
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE 1/SL		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 55-08921663	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIF 9993		23 QUANTITY / QUANTITÉ 20	
24 U/M NMB		25 VFD CD / CD VD 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	
30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 116.67		32 CUSTOMS DUTIES / DROITS DE DOUANE 00.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 116.67	
36 GST / TPS				5.83	
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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					
37 DOCS ATTACHED / CI-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNE _____ UNDER EN VERTU DE _____ (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		38 CUSTOMS DUTIES / DROITS DE DOUANE	
EXPLANATION - EXPLICATION: Partial exportation (\$1000.00). Paying additional 4 months GST for goods remaining on the 1.60th basis/Paiement de la TPS pour 4 mois de plus, sur base de 1/60.  Original VCC = 2000.00 Canadian dollars				39 SIMA ASSESSMENT / COTISATION DE LMSI	
DECLARATION - DÉCLARATION I / JE _____ OF / DE _____ H. Brooke ABC Brokers Ltd PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTATEUR/AGENT - IMPORTATEUR/AGENT				40 EXCISE TAX / TAXE D'ACCISE	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS				41 SUB TOTAL TOTAL PARTIEL	
April 9, 2013 _____ DATE SIGNATURE		519-234-5678 TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		42 GST / TPS 3.33	
				43 INTEREST / INTÉRÊTS	
				44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / MONTANT DÙ AU RECEVEUR GÉNÉRAL DU CANADA 3.33	
				45 AMOUNT DUE CLAIMANT TOTAL DÙ AU QUÉRANT	

B2 (08)

BSF18

Canada

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.

**EXAMPLE 15**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT				PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Co. 123 Circle Road Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56010-000010013/ABC Brokers		4 PAGE 1 OF DE	
POSTAL / ZIP CODE / CODE POSTAL K1B 2C3		3 GST REGISTRATION NO. / N° DE TPS		5 OFFICE NO. / N° DE BUREAU 89862000000011		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 12 01 08	
9 SUB HDR NO. / N° DE SOUS-EN-TÊTE ABC Brokers Ltd. 789 Square Avenue Ottawa, ON		10 MAIL TO - POSTER À		11 SECURITY NO. / N° DE SÉCURITÉ		8 DATE RECEIVED / DATE DE RÉCEPTION	
POSTAL / ZIP CODE / CODE POSTAL K2D 4E5		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE	
		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE		16 CRCY. CODE / CODE DEVISE		17 TIME LIMIT - DÉLAI	
18 LINE / LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 100,000		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 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 / LIGNE 1		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 10,000		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 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 / LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR / DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		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 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 / LIGNE		19 DESCRIPTION - AS CLAIMED / DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ		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 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	
37 DOCS ATTACHED / CJOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNE _____ UNDER / EN VERTU DE _____ (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		38 CUSTOMS DUTIES / DROITS DE DOUANE			
EXPLANATION - EXPLICATION: The original B3 showed a quantity of 100,000 rather than the correct amount of 10,000 (clerical, typographical type adjustment)/sur le B3 original, le nombre 100000 apparaissait dans le champs pour la quantité, mais le nombre exacte est 10000 (ajustement par suite d'une erreur d'écriture/faute typographique).				39 SIMA ASSESSMENT / COTISATION DE LMSI			
DECLARATION - DÉCLARATION I / JE _____ OF / DE _____ PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. / IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		April 19, 2012 / _____ DATE / SIGNATURE		613-765-4321 / _____ TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		40 EXCISE TAX / TAXE D'ACCISE	
				41 SUB TOTAL / TOTAL PARTIEL			
				42 GST / TPS			
				43 INTEREST / INTÉRÊTS			
				44 AMOUNT DUE / RECEIVER GENERAL FOR CANADA / TOTAL D'AU / RECEVEUR GÉNÉRAL DU CANADA			
				45 AMOUNT DUE CLAIMANT / TOTAL D'AU REQUÉRANT			

B2 (08)

BSF18

Canada

**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.



**EXAMPLE 16**

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS XYZ Co. 123 Circle Road Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. 56010-000010024/ABC Brokers	
POSTAL / ZIP CODE K1B 2C3		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 1 OF DE	
5 SUBHDR NO. ABC Brokers Ltd. 789 Square avenue Ottawa, ON		10 MAIL TO - POSTER A:		5 OFFICE NO. 89862000000022	
6 ORIGINAL TRANSACTION NO.		7 Y - A		M D-J	
11 SECURITY NO.		12 COUNTRY OF ORIGIN		13 PLACE OF EXPORT	
14 TARIFF TREATMENT		15 DIRECT SHIPMENT DATE		16 CRCY CODE	
17 TIME LIMIT - DÉLAI		18 LINE		19 DESCRIPTION - AS ACCOUNTED FOR	
20 SPECIAL AUTHORITY		21 CLASSIFICATION NO.		22 TARIFF CD	
23 QUANTITY		24 U/M		25 VFD CD	
26 SIMA CD		27 CUSTOMS DUTY RATE		28 E.T. RATE	
29 GST RATE		30 VALUE FOR CURRENCY CONVERSION		31 VALUE FOR DUTY	
32 CUSTOMS DUTIES		33 SIMA ASSESSMENT		34 EXCISE TAX	
35 VALUE FOR TAX		36 GST		37 VALUE FOR TAX	
38 GST		39 SIMA ASSESSMENT		40 EXCISE TAX	
41 SUB TOTAL		42 GST		43 INTERESTS	
44 AMOUNT DUE		45 AMOUNT DUE CLAIMANT			

37 DOCS ATTACHED / DOCUMENTS  
A UNDER / EN VERTU DE  
EXPLANATION - EXPLICATION:  
Widgets of copper alloy are not subject to the Canadian International Trade Tribunal's finding. Only widgets of nickel alloy are subject. / Les machines en alliage de cuivre ne sont pas visées par les conclusions du Tribunal canadien du commerce international puisque seuls les machines en alliage de nickel y sont mentionnés

DECLARATION - DECLARATION  
I, J. Doe OF ABC Brokers Ltd.  
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT  
Mar 19, 2012 DATE SIGNATURE TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE 613-765-4321

38 CUSTOMS DUTIES / DROITS DE DOUANE  
39 SIMA ASSESSMENT / COTISATION DE LMSI 25.00  
40 EXCISE TAX / TAXE D'ACCISE  
41 SUB TOTAL / TOTAL PARTIEL 25.00  
42 GST / TPS 1.25  
43 INTERESTS  
44 AMOUNT DUE / MONTANT DUE RECEIVER / RECEVEUR GÉNÉRAL DU CANADA  
45 AMOUNT DUE CLAIMANT / MONTANT DUE AU REQUÉRANT 25.00

Canada

**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.

**EXAMPLE 17**

<b>Canada Border Services Agency</b> Agence des services frontaliers du Canada		<b>CANADA CUSTOMS – ADJUSTMENT REQUEST</b> <b>DOUANES CANADA – DEMANDE DE RAJUSTEMENT</b>		<b>PROTECTED</b> <b>PROTÉGÉ</b>		<b>B</b> when completed une fois rempli	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  XYZ Co. Ltd 321 Brook St Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. N° DE TRANSACTION 00000-000910046/ABC Brokers		<div style="border: 1px solid black; padding: 2px; display: inline-block;">Help</div> <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">Aide</div>	
9 SUBPDR NO. N° DE SOUS-EN-TÊTE 1		10 MAIL TO - POSTER A: ABC Brokers Ltd. 789 Richard Street Ottawa, Ontario		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 1 OF DE	
5 OFFICE NO. N° DE BUREAU 431		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 89862000000011		7 Y-A M D-J 12 01 08		8 DATE RECEIVED DATE DE RECEPTION	
11 SECURITY NO. N° DE SECURITE		12 COUNTRY OF ORIGIN PAYS D'ORIGINE		13 PLACE OF EXPORT LIEU D'EXPORTATION		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE	
15 DIRECT SHIPMENT DATE DATE D'EXPEDITION DIRECTE M		16 CRCY. CODE CODE DEVISE D		17 TIME LIMIT - DELAI			
18 LINE LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR DESIGNATION – SELON LA DECLARATION		20 SPECIAL AUTHORITY AUTORISATION SPECIALE			
21 CLASSIFICATION NO. N° DE CLASSEMENT 7302.30.90.00		22 TARIFF CD CD TARIF. 13		23 QUANTITY QUANTITE 1000		24 U/M KGM	
25 VFD CD CD VD 26		26 SIMA CD CD LMSI 27		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5		28 E.T. RATE TAUX T.A. 29 GST RATE TAUX TPS 5	
30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY VALEUR EN DOUANE 20000.00		32 CUSTOMS DUTIES DROITS DE DOUANE 1300.00		33 SIMA ASSESSMENT COTISATION DE LMSI	
34 EXCISE TAX TAXE D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 21300.00		36 GST TPS 1065.00			
18 LINE LIGNE 1		19 DESCRIPTION – AS CLAIMED DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY AUTORISATION SPECIALE			
21 CLASSIFICATION NO. N° DE CLASSEMENT 7302.30.90.00		22 TARIFF CD CD TARIF. 13		23 QUANTITY QUANTITE 500		24 U/M KGM	
25 VFD CD CD VD 26		26 SIMA CD CD LMSI 27		27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE 6.5		28 E.T. RATE TAUX T.A. 29 GST RATE TAUX TPS 5	
30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY VALEUR EN DOUANE 10000.00		32 CUSTOMS DUTIES DROITS DE DOUANE 650.00		33 SIMA ASSESSMENT COTISATION DE LMSI	
34 EXCISE TAX TAXE D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 10650.00		36 GST TPS 532.50			
37 DOCS ATTACHED C/OJINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNDER EN VERTU DE		38 CUSTOMS DUTIES DROITS DE DOUANE		39 SIMA ASSESSMENT COTISATION DE LMSI	
EXPLANATION - EXPLICATION :		(TYPE OF REQUEST - GENRE DE DEMANDE)		(LEGISLATIVE REFERENCE - REFERENCE LEGISLATIVE)		40 EXCISE TAX TAXE D'ACCISE	
DECLARATION - DECLARATION I JE PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. OF DE IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		DATE SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		41 SUB TOTAL TOTAL PARTIEL	
						42 GST TPS	
						43 INTEREST INTÉRÊTS	
						44 AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA	
						45 AMOUNT DUE CLAIMANT TOTAL DÙ AU REQUÉRANT	

**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

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR		BUSINESS NO. – N° D'ENTREPRISE		2 TRANSACTION NO. / N° DE TRANSACTION 00000-000910046/ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 2 OF DE	
9 SUB-HEADER NO. / N° DE SOUS-EN-TÊTE 2		5 OFFICE NO. / N° DE BUREAU 453		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE	
10 MAIL TO - POSTER À		7 Y - A		8 DATE RECEIVED / DATE DE RÉCEPTION	
11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE CN		13 PLACE OF EXPORT / LIEU D'EXPORTATION CN	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 9		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CRCY. CODE / CODE DEVISE CAD	
17 TIME LIMIT - DÉLAI					
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE 1/SL		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 7302.30.90.00		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 500	
24 U/M KGM		25 VFD CD / CD VD 13		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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 10000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 500.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 10500.00	
36 GST / TPS 525.00					
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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					
37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST – JUSTIFICATION DE LA DEMANDE		38 CUSTOMS DUTIES / DROITS DE DOUANE -150.00	
A		UNDER / EN VERTU DE		39 SIMA ASSESSMENT / COTISATION DE LMSI	
UNE		(TYPE OF REQUEST – GENRE DE DEMANDE)		40 EXCISE TAX / TAXE D'ACCISE	
		(LEGISLATIVE REFERENCE – RÉFÉRENCE LÉGISLATIVE)		41 SUB TOTAL / TOTAL PARTIEL -150.00	
EXPLANATION - EXPLICATION :		Goods eligible for GPT treatment. Certificate of origin attached/Marchandises éligible au traitement TPG. Voir certificat d'origine ci-joint		42 GST / TPS -7.50	
DECLARATION - DÉCLARATION		I / JE <u>J. Jaclean</u> OF / DE <u>ABC Broker Inc.</u>		43 INTEREST / INTÉRÊTS	
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.		IMPORTER/AGENT - IMPORTATEUR/AGENT		44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / TOTAL D'AU RECEVEUR GÉNÉRAL DU CANADA	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		DATE <u>Jan 25, 2013</u> SIGNATURE <u>[Signature]</u> TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE <u>613-876-5432</u>		45 AMOUNT DUE CLAIMANT / TOTAL D'AU REQUIÉRANT 150.00	

B2 (08)

BSF18

Canada

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.**

**EXAMPLE 18**

Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR XYZ Co. Ltd. 321 Brook Street Ottawa, ON		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. N° DE TRANSACTION 56010000010013/ ABC Brokers	
POSTAL / ZIP CODE CODE POSTAL K1A 2R7		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 1 OF DE	
9 OFFICE NO. N° DE BUREAU 431		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 89862000000125		7 Y-A M D-J 13 01 08	
10 MAIL TO - POSTER A. N° DE SOUS-EN-TÊTE 1 ABC Brokers Inc. 789 Square Avenue Ottawa, Ontario		11 SECURITY NO. N° DE SÉCURITÉ		8 DATE RECEIVED DATE DE RÉCEPTION	
POSTAL / ZIP CODE CODE POSTAL K2D 4E5		12 COUNTRY OF ORIGIN PAYS D'ORIGINE UNY		13 PLACE OF EXPORT LIEU D'EXPORTATION UNY	
		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 10			
		15 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M		16 CRCY. CODE CODE DEVISE CAD	
		17 TIME LIMIT - DELAI			
18 LINE LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
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 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 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY VALEUR EN DOUANE 20000.00		32 CUSTOMS DUTIES DROITS DE DOUANE 1300.00	
33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 21300.00	
36 GST TPS 1065.00					
18 LINE LIGNE 1		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT 7419.99.90.40		22 TARIFF CD CD TARIF		23 QUANTITY QUANTITÉ 1000	
24 U/M KGM		25 VFD CD CD VD		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 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY VALEUR EN DOUANE 15000.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 15000.00	
36 GST TPS 750.00					
18 LINE LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT		22 TARIFF CD CD TARIF		23 QUANTITY QUANTITÉ	
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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE	
36 GST TPS					
18 LINE LIGNE 1		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DÉCLARATION		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT		22 TARIFF CD CD TARIF		23 QUANTITY QUANTITÉ	
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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE	
36 GST TPS					
37 DOCS ATTACHED CI-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNE		UNDER EN VERTU DE	
EXPLANATION - EXPLICATION :		(TYPE OF REQUEST - GENRE DE DEMANDE)		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)	
Goods eligible for NAFTA tariff treatment; correction of the classification and value for duty. NAFTA certificate and corrected invoice attached/Marchandises éligibles au traitement tarifaire de l'ALENA; correction du classement et de la valeur en douane. Certificat de l'ALENA et la facture ci-joint.					
DECLARATION - DÉCLARATION		I JE		OF DE	
J. Doe		ABC Broker Ltd.			
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.		IMPORTER/AGENT - IMPORTATEUR/AGENT			
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS					
Feb. 25, 2013		613-876-5432			
DATE		SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	
B2 (08)		BSF18			
38 CUSTOMS DUTIES DROITS DE DOUANE		-1300.00			
39 SIMA ASSESSMENT COTISATION DE LMSI					
40 EXCISE TAX TAUX D'ACCISE					
41 SUB TOTAL TOTAL PARTIEL		-1300.00			
42 GST TPS					
43 INTEREST INTÉRÊTS					
44 AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DQ AU RECEVEUR GÉNÉRAL DU CANADA					
45 AMOUNT DUE CLAIMANT TOTAL DQ AU REQUÉRANT		1300.00			

Canada

**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 re-appraisal 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.



**EXAMPLE 19**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR XYZ Co. Ltd 321 Brook St Ottawa, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0001		2 TRANSACTION NO. / N° DE TRANSACTION 56010000010013/ ABC Brokers	
POSTAL / ZIP CODE / CODE POSTAL K1A 2R7		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF / DE	
9 SUBHDR NO. / N° DE SOUS EN-TÊTE 1		10 MAIL TO - POSTER À: ABC Brokers Ltd. 789 Square Avenue Ottawa, Ontario		5 OFFICE NO. / N° DE BUREAU 431	
POSTAL / ZIP CODE / CODE POSTAL K2D 4E5		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000125		7 Y-A M-DJ 13 01 08	
		11 SECURITY NO. / N° DE SÉCURITÉ		8 DATE RECEIVED / DATE DE RÉCEPTION	
		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
		15 DIRECT SHIPMENT DATE / DATE D'ÉPÉDITION DIRECTE M		16 CRCY. CODE / CODE DEVISE	
				14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE	
				17 TIME LIMIT - DÉLAI	
18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
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 / 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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 20000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 1300.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 21300.00	
36 GST / TPS 1065.00					
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE Drawback claim#B123456		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 7302.30.90.00		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 250	
24 U/M KGM		25 VFD CD / CD VD 13		26 SIMA CD / CD LMSI 3	
27 CUSTOMS DUTY RATE / TAUX-DROIT DE DOUANE 3		28 E.T. RATE / TAUX T.A.		29 GST RATE / TAUX TPS 5	
30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 5000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 325.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 5325.00	
36 GST / TPS 266.25					
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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					
37 DOCS ATTACHED / CH-JOINTS A UNE		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNDER / EN VERTU DE (TYPE OF REQUEST - GENRE DE DEMANDE) (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		38 CUSTOMS DUTIES / DROITS DE DOUANE	
EXPLANATION - EXPLICATION :				39 SIMA ASSESSMENT / COTISATION DE LMSI	
DECLARATION - DÉCLARATION I / DE JE / IMPORTER/AGENT - IMPORTATEUR/AGENT		PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT		40 EXCISE TAX / TAXE D'ACCISE	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		DATE		41 SUB TOTAL / TOTAL PARTIEL	
		SIGNATURE		42 GST / TPS	
		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		43 INTEREST / INTÉRÊTS	
B2 (08)		BSF 18		44 AMOUNT DUE / RECEIVED GENERAL FOR CANADA / TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA	
				45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU RÉQUÉRANT	

Canada

**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

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR		BUSINESS NO. - N° D'ENTREPRISE		2 TRANSACTION NO. / N° DE TRANSACTION 56010000010013/ ABC Brokers	
3 POSTAL / ZIP CODE / CODE POSTAL		4 PAGE 2 OF DE		5 OFFICE NO. / N° DE BUREAU	
6 SUB-HEADER NO. / N° DE SOUS-EN-TÊTE 3		7 Y - A M D-J		8 DATE RECEIVED / DATE DE RÉCEPTION	
9 POSTAL / ZIP CODE / CODE POSTAL		10 MAIL TO - POSTER A :		11 SECURITY NO. / N° DE SÉCURITÉ	
12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UNY		13 PLACE OF EXPORT / LIEU D'EXPORTATION UNY		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	
15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CTRY. CODE / CODE PAYS		17 TIME LIMIT - DÉLAI	
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE 1/SL		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 7302.30.90.00		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 750	
24 U/M KGM		25 VFD CD / CD VD 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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 15000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 975.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 15975.00	
36 GST / TPS 798.75		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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		37 DOCS ATTACHED / CI-JOINTS		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
38 CUSTOMS DUTIES / DROITS DE DOUANE		39 SIMA ASSESSMENT / COTISATION DE LMSI		40 EXCISE TAX / TAXE D'ACCISE	
41 SUB TOTAL PARTIEL		42 GST / TPS		43 INTEREST / INTÉRÊTS	
44 AMOUNT DUE / RECEVEUR GENERAL FOR CANADA / TOTAL D'OU AU RECEVEUR GENERAL DU CANADA		45 AMOUNT DUE CLAIMANT / TOTAL D'OU AU REQUERANT			

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.

**EXAMPLE 20**

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT				PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Jones and Smith Co. 16 Dorchester Street Windsor, Ontario		BUSINESS NO. - N° D'ENTREPRISE 123456789RM0004		2 TRANSACTION NO. / N° DE TRANSACTION 56010-00001002/ABC Brokers		4 PAGE 1 OF 08	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		3 GST REGISTRATION NO. / N° DE TPS		5 OFFICE NO. / N° DE BUREAU 453		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 89862000000099	
9 SURHOR NO. / N° DE SOUS EN-TÊTE 1 ABC Brokers Ltd. 135 Freemont Street Windsor, Ontario		10 MAIL TO - POSTER A:		7 Y-A M D-J 12 01 08		8 DATE RECEIVED / DATE DE RECEPTION	
POSTAL / ZIP CODE / CODE POSTAL N9A 4H8		11 SECURITY NO. / N° DE SÉCURITÉ		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION	
		14 TARIFF TREATMENT / TRAITEMENT TARIFFAIRE		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M		16 CRCY CODE / CODE DEVISE CAD	
		17 TIME LIMIT - DÉLAI					
18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE 55-089Z1663			
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIFF 9993		23 QUANTITY / QUANTITÉ 40		24 U/M NMB	
25 VFD CD / CD VD 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		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 2000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 99.99		36 GST / TPS 4.99	
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIFF 9993		23 QUANTITY / QUANTITÉ 40		24 U/M NMB	
25 VFD CD / CD VD 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		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 2000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 120.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 2120.00		36 GST / TPS 106.00	
18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIFF 9993		23 QUANTITY / QUANTITÉ 40		24 U/M NMB	
25 VFD CD / CD VD 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		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 2000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS	
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE			
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8523.49.90.00		22 TARIFF CD / CD TARIFF 9993		23 QUANTITY / QUANTITÉ 40		24 U/M NMB	
25 VFD CD / CD VD 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		30 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		31 VALUE FOR DUTY / VALEUR EN DOUANE 2000.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 120.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE		36 GST / TPS	
37 DOCS ATTACHED / C/JOINTS A		JUSTIFICATION FOR REQUEST – JUSTIFICATION DE LA DEMANDE UNDER / EN VERTU DE		38 CUSTOMS DUTIES / DROITS DE DOUANE 120.00		39 SIMA ASSESSMENT / COTISATION DE LMSI	
EXPLANATION - EXPLICATION: Paying Duty and GST difference for goods remaining in Canada permanently./ Paiement de droit et la différence du TPS sur les marchandises demeurant définitivement au Canada.		(TYPE OF REQUEST - GENRE DE DEMANDE)		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		40 EXCISE TAX / TAXE D'ACCISE	
DECLARATION - DÉCLARATION I, JE H. Brooke OF DE ABC Brokers Ltd. PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		DATE Feb8, 2012		SIGNATURE <i>HB</i>		41 SUB TOTAL / TOTAL PARTIEL 120.00	
TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE 519-765-4321		42 GST / TPS 101.01		43 INTEREST / INTÉRÊTS		44 AMOUNT DUE / RECEIVED GENERAL FOR CANADA / TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA 221.01	
45 AMOUNT DUE CLAIMANT / TOTAL DÙ AU REQUÉRANT							

Canada

## 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 [Customs Act](#), 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

 <b>Canada Border Services Agency</b> / <b>Agence des services frontaliers du Canada</b>		<b>CANADA CUSTOMS CODING FORM</b> <b>DOUANES CANADA - FORMULE DE CODAGE</b>				<b>PROTECTED (WHEN COMPLETED)</b> <b>PROTÉGÉ (UNE FOIS REMPLI)</b>													
<b>1 IMPORTER NAME AND ADDRESS</b> NOM ET ADRESSE DE L'IMPORTATEUR  <b>Website Forms Inc.</b> <b>271 Main Street</b> <b>Shelbyville, Ontario</b> <b>K9B 1Z2</b>		<b>NO. - N°</b> 987456321RM0067		<b>2 TRANSACTION NO. - N° DE TRANSACTION</b> 1235478797767				<a href="#">Help</a> <a href="#">Aide</a> <a href="#">Restore - Restaurer</a>											
<b>10 SUB HDR NO. NO. DE SOUS-EN-TÊTE</b> 1		<b>11 VENDOR NAME - NOM DU VENDEUR</b> <b>Hercules Machinery</b> <b>UNY, 03030</b>		<b>NO. - N°</b>		<b>3 TYPE</b> AB		<b>4 OFFICE NO. N° DE BUREAU</b> 439		<b>5 GST REGISTRATION NO. N° DE TPS</b>		<b>6 PAYMENT CODE CODE DE PAIEMENT</b>		<b>7 MODE OF TRANS. OF. DE TRANS.</b>		<b>8 PORT OF UNLADING PORT DE DEBARQ.</b>		<b>9 TOTAL VFD - TOTAL DE LA V/D</b> 35130	
<b>12 COUNTRY OF ORIGIN PAYS D'ORIGINE</b> UNY		<b>13 PLACE OF EXPORT LIEU D'EXPORTATION</b> UNY		<b>14 TARIFF TREATMENT TRAITEMENT TARIFAIRE</b> 10		<b>15 U.S. PORT OF EXIT BUREAU DE SORTIE DES E.-U.</b> 2501		<b>16 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M</b> 10		<b>17 CURRENCY CODE DEVISE</b> USD		<b>18 TIME LIMIT - DÉLAI</b>		<b>19 FREIGHT - FRET</b>		<b>20 RELEASE DATE - DATE DE LA MAINLEVÉE</b> 2011/10/05		RESERVED FOR CCRA USE RÉSERVÉ À L'USAGE DE L'AGENCE	
<b>21 LINE LIGNE</b> 1		<b>22 DESCRIPTION DESIGNATION</b> N.C.Grinding Machines/Machines à rectifier N.C				<b>23 WEIGHT / KGM POIDS / KGM</b>		<b>24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO</b>		<b>25 LINE-LIGNE</b>		<b>26 SPECIAL AUTHORITY AUTORISATION SPECIALE</b>							
<b>27 CLASSIFICATION NO. N° DE CLASSEMENT</b> 8460110090		<b>28 TARIFF CODE TARIFAIRE</b>		<b>29 QUANTITY QUANTITE</b> 7.000		<b>30 U - M</b> NMB		<b>31 VFD CODE CODE VD</b> 13		<b>32 SIMA CODE CODE DE LMSI</b>		<b>33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE</b> 0.00000		<b>34 E.T. RATE TAUX T.A.</b>		<b>35 RATE OF GST TAUX DE TPS</b> 5.00		<b>36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE</b> 17,000.00	
<b>37 VALUE FOR DUTY VALEUR EN DOUANE</b> 19907.00		<b>38 CUSTOMS DUTIES DROITS DE DOUANE</b> 0.00		<b>39 SIMA ASSESSMENT COTISATION DE LMSI</b>		<b>40 EXCISE TAX TAXE D'ACCISE</b>		<b>41 VALUE FOR TAX VALEUR POUR TAXE</b> 19907.00		<b>42 GST TPS</b> 995.35									
<b>21 LINE LIGNE</b> 2		<b>22 DESCRIPTION DESIGNATION</b> Parts for N.C. Grinding Machines/Pièces pour machines à rectifier				<b>23 WEIGHT / KGM POIDS / KGM</b>		<b>24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO</b>		<b>25 LINE-LIGNE</b>		<b>26 SPECIAL AUTHORITY AUTORISATION SPECIALE</b>							
<b>27 CLASSIFICATION NO. N° DE CLASSEMENT</b> 8466921000		<b>28 TARIFF CODE TARIFAIRE</b>		<b>29 QUANTITY QUANTITE</b>		<b>30 U - M</b> 13		<b>31 VFD CODE CODE VD</b>		<b>32 SIMA CODE CODE DE LMSI</b>		<b>33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE</b> 0.00000		<b>34 E.T. RATE TAUX T.A.</b>		<b>35 RATE OF GST TAUX DE TPS</b> 5.00		<b>36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE</b> 5,000.00	
<b>37 VALUE FOR DUTY VALEUR EN DOUANE</b> 5855.00		<b>38 CUSTOMS DUTIES DROITS DE DOUANE</b> 0.00		<b>39 SIMA ASSESSMENT COTISATION DE LMSI</b>		<b>40 EXCISE TAX TAXE D'ACCISE</b>		<b>41 VALUE FOR TAX VALEUR POUR TAXE</b> 5855.00		<b>42 GST TPS</b> 292.75									
<b>21 LINE LIGNE</b>		<b>22 DESCRIPTION DESIGNATION</b>				<b>23 WEIGHT / KGM POIDS / KGM</b>		<b>24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO</b>		<b>25 LINE-LIGNE</b>		<b>26 SPECIAL AUTHORITY AUTORISATION SPECIALE</b>							
<b>27 CLASSIFICATION NO. N° DE CLASSEMENT</b>		<b>28 TARIFF CODE TARIFAIRE</b>		<b>29 QUANTITY QUANTITE</b>		<b>30 U - M</b>		<b>31 VFD CODE CODE VD</b>		<b>32 SIMA CODE CODE DE LMSI</b>		<b>33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE</b>		<b>34 E.T. RATE TAUX T.A.</b>		<b>35 RATE OF GST TAUX DE TPS</b>		<b>36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE</b>	
<b>37 VALUE FOR DUTY VALEUR EN DOUANE</b>		<b>38 CUSTOMS DUTIES DROITS DE DOUANE</b>		<b>39 SIMA ASSESSMENT COTISATION DE LMSI</b>		<b>40 EXCISE TAX TAXE D'ACCISE</b>		<b>41 VALUE FOR TAX VALEUR POUR TAXE</b>		<b>42 GST TPS</b>									
<b>21 LINE LIGNE</b>		<b>22 DESCRIPTION DESIGNATION</b>				<b>23 WEIGHT / KGM POIDS / KGM</b>		<b>24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE NUMBER - NUMERO</b>		<b>25 LINE-LIGNE</b>		<b>26 SPECIAL AUTHORITY AUTORISATION SPECIALE</b>							
<b>27 CLASSIFICATION NO. N° DE CLASSEMENT</b>		<b>28 TARIFF CODE TARIFAIRE</b>		<b>29 QUANTITY QUANTITE</b>		<b>30 U - M</b>		<b>31 VFD CODE CODE VD</b>		<b>32 SIMA CODE CODE DE LMSI</b>		<b>33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE</b>		<b>34 E.T. RATE TAUX T.A.</b>		<b>35 RATE OF GST TAUX DE TPS</b>		<b>36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE</b>	
<b>37 VALUE FOR DUTY VALEUR EN DOUANE</b>		<b>38 CUSTOMS DUTIES DROITS DE DOUANE</b>		<b>39 SIMA ASSESSMENT COTISATION DE LMSI</b>		<b>40 EXCISE TAX TAXE D'ACCISE</b>		<b>41 VALUE FOR TAX VALEUR POUR TAXE</b>		<b>42 GST TPS</b>									

<b>DECLARATION - DÉCLARATION</b> I, <b>Herman Munster</b> <small>PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.</small> OF <b>Website Forms Inc.</b> <small>IMPORTER / AGENT - IMPORTATEUR / AGENT</small> DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.  <b>2011/10/11</b> <small>DATE</small>		<b>43 DEPOSIT - DÉPÔT</b>  <b>44 WAREHOUSE NO. - N° D'ENTREPÔT</b>  <b>45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET</b>  <b>46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION</b>		<b>47 CUSTOMS DUTIES DROITS DE DOUANE</b> <b>48 SIMA ASSESSMENT COTISATION DE LMSI</b> <b>49 EXCISE TAX TAXE D'ACCISE</b> <b>50 GST TPS</b> <b>51 TOTAL</b>	
---	--	--	--	---	--

B3-3 (04)



## EXAMPLE A - continued



Canada Border Services Agency  
Agence des services frontaliers du Canada

CANADA CUSTOMS CODING FORM  
DOUANES CANADA - FORMULE DE CODAGE

PROTECTED (WHEN COMPLETED)  
PROTÉGÉ (UNE FOIS REMPLI)

Help

Aide

Restore - Restaurer

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. - N°		2 TRANSACTION NO. - N° DE TRANSACTION	
Website Forms Inc. 271 Main Street Shelbville, Ontario K9B 1Z2		987456321RM0067		12354787977767	
3 TYPE		4 OFFICE NO. / N° DE BUREAU		5 GST REGISTRATION NO. / N° DE TPS	
AB		439			
6 PAYMENT CODE / CODE DE PAIEMENT		7 MODE OF TRANS.		8 PORT OF UNLOADING / PORT DE DEBARQ.	
9 TOTAL VFD - TOTAL DE LA VD					
10 SUB HDR NO. / N° DE SOUS-EN-TÊTE		11 VENDOR NAME - NOM DU VENDEUR		NO. - N°	
2		Hercules Machinery UNY, 03030			
12 COUNTRY OF ORIGIN / PAYS D'ORIGINE		13 PLACE OF EXPORT / LIEU D'EXPORTATION		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE	
UNY		UNY		2	
15 U.S. PORT OF EXIT / BUREAU DE SORTIE DESE-U.		16 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE		17 CRCY. CODE / DEVISE	
2501		M		USD	
18 TIME LIMIT - DÉLAI		19 FREIGHT - FRET		20 RELEASE DATE - DATE DE LA MAINLEVÉE	
				2011/10/05	
				RESERVED FOR CPRA USE RESERVE À L'USAGE DE L'AGENCE	

21 LINE / LIGNE	22 DESCRIPTION / DESIGNATION	23 WEIGHT / KGM / POIDS / KGM	24 PREVIOUS TRANSACTION - TRANSACTION ANTERIEURE / NUMERO - NUMERO	25 LINE / LIGNE	26 SPECIAL AUTHORITY / AUTORISATION SPECIALE
3	Parts for N.C. Grinding Machines/Pièces pour machines à rectifier				
27 CLASSIFICATION NO. / N° DE CLASSEMENT	28 TARIFF CODE / TARIFAIRE	29 QUANTITY / QUANTITE	30 U - M	31 VFD CODE / CODE VD	32 SIMA CODE / CODE DE LMSI
8466931000				13	
33 RATE OF CUSTOMS DUTY / TAUX DE DROIT DE DOUANE	34 E.T. RATE / TAUX T.A.	35 RATE OF GST / TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE		
0.00000		5.00	8,000.00		
37 VALUE FOR DUTY / VALEUR EN DOUANE	38 CUSTOMS DUTIES / DROITS DE DOUANE	39 SIMA ASSESSMENT / COTISATION DE LMSI	40 EXCISE TAX / TAXE D'ACCISE	41 VALUE FOR TAX / VALEUR POUR TAXE	42 GST / TPS
9368.00	0.00			9368.00	468.40

DECLARATION - DÉCLARATION

I HERMAN MUNSTER  
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.

OF WEBSITE FORMS INC.  
IMPORTER / AGENT - IMPORTATEUR / AGENT

DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.  
DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.

2011/10/11  
DATE

*HJM*  
SIGNATURE


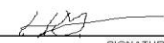
43 DEPOSIT - DÉPÔT	47 CUSTOMS DUTIES / DROITS DE DOUANE	0.00
44 WAREHOUSE NO. - N° D'ENTREPÔT	48 SIMA ASSESSMENT / COTISATION DE LMSI	0.00
45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET	49 EXCISE TAX / TAXE D'ACCISE	0.00
46 CARRIER CODE AT IMPORTATION / CODE DE TRANSPORTEUR À L'IMPORTATION	50 GST / TPS	1,756.50
	51 TOTAL	1,756.50

B3-3 (04)

Canada

**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.

 <b>Canada Border Services Agency</b> Agence des services frontaliers du Canada		<b>CANADA CUSTOMS – ADJUSTMENT REQUEST</b> <b>DOUANES CANADA – DEMANDE DE RAJUSTEMENT</b>				<b>PROTECTED</b> <b>PROTÉGÉ</b>		<b>B</b> when completed une fois rempli	
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR  Website Form Inc. 271 Main Street Shelbyville, Ontario		BUSINESS NO. - N° D'ENTREPRISE 987456321RM0067		2 TRANSACTION NO. N° DE TRANSACTION		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 1 OF 1 DE 1	
9 SUB HDR NO. N° DE SOUS EN-TÊTE 1		10 MAIL TO - POSTER À: K9B 1Z2		5 OFFICE NO. N° DE BUREAU 439		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 12354787977767		7 Y-A M D-J 2011 10 10	
11 SECURITY NO. N° DE SECURITE 12354		12 COUNTRY OF ORIGIN PAYS D'ORIGINE UNY		13 PLACE OF EXPORT LIEU D'EXPORTATION UNY		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 10		8 DATE RECEIVED DATE DE RECEPTION	
15 DIRECT SHIPMENT DATE DATE D'EXPEDITION DIRECTE M D J 10 04		16 CRCY CODE CODE DEVISE USD		17 TIME LIMIT - DELAI		18 LINE LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DECLARATION N.C. Grinding Machines/Machine à rectifier N.C.	
21 CLASSIFICATION NO. N° DE CLASSEMENT 8460110090		22 TARIFF CD CD TARIF. NMB		23 QUANTITY QUANTITE 7.000		24 U/M NMB		25 VFD CD CD VD 13	
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 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 17000.00	
31 VALUE FOR DUTY VALEUR EN DOUANE 19907.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAXE D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 19907.00	
36 GST TPS 995.35		18 LINE LIGNE 1		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE Parts for N.C Grinding Machines/Pièces pour machines à rectifier N.C.		20 SPECIAL AUTHORITY AUTORISATION SPECIALE			
21 CLASSIFICATION NO. N° DE CLASSEMENT 8466931000		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITE		24 U/M		25 VFD CD CD VD 13	
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 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 17000.00	
31 VALUE FOR DUTY VALEUR EN DOUANE 19907.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAXE D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 19907.00	
36 GST TPS 995.35		18 LINE LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DECLARATION		20 SPECIAL AUTHORITY AUTORISATION 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 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 LIGNE		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE		20 SPECIAL AUTHORITY AUTORISATION 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 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		37 DOCS ATTACHED CJOINTS A UNE		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE Corrector/Correcteur UNDER EN VERTU DE		32.2 (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)			
EXPLANATION - EXPLICATION: Goods are in fact parts of machines and not complete machines/ les marchandises sont en fait des pièces des machines et non pas des machines complètes.		38 CUSTOMS DUTIES DROITS DE DOUANE 0.00		39 SIMA ASSESSMENT COTISATION DE LMSI 0.00		40 EXCISE TAX TAXE D'ACCISE 0.00		41 SUB TOTAL TOTAL PARTIEL 0.00	
42 GST TPS 0.00		43 INTEREST INTÉRÊTS 0.00		44 AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DÙ AU RECEVEUR GÉNÉRAL DU CANADA 0.00		45 AMOUNT DUE CLAIMANT TOTAL DÙ AU REQUÉRANT 0.00			
DECLARATION - DÉCLARATION I JE Herman Munster OF DE Website Forms Inc. PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT		DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		DATE 2012/03/24		SIGNATURE 		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE 721-654-3456	

B2 (08)

BSF18





**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.

Canada Border Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Website Form Inc. 271 Main Street Shelbyville, Ontario		BUSINESS NO. - N° D'ENTREPRISE 987456321RM0067		2 TRANSACTION NO. / N° DE TRANSACTION	
POSTAL / ZIP CODE / CODE POSTAL K9B 1Z2		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF 1	
9 SUB HDR NO. / N° DE SOUS-EN-TÊTE 1	10 MAIL TO - POSTER À:		5 OFFICE NO. / N° DE BUREAU 439	6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 12354787977767	7 Y-A M D-J 2011 10 10
11 SECURITY NO. / N° DE SECURITE 12354		12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UNY		13 PLACE OF EXPORT / LIEU D'EXPORTATION UNY	
14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10		15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M D J 10 04		16 CRCY. CODE / CODE DEVISE USD	
17 TIME LIMIT - DÉLAI		18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION N.C. Grinding Machines/Machines à rectifier N.C.	
20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 8460110090		22 TARIFF CD / CD TARIF	
23 QUANTITY / QUANTITE 7.000		24 U/M NMB		25 VFD CD / CD VD 13	
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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 17000.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 19907.00	
32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE	
35 VALUE FOR TAX / VALEUR POUR TAXE 19907.00		36 GST / TPS 995.35		18 LINE / LIGNE 1	
19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE		21 CLASSIFICATION NO. / N° DE CLASSEMENT 8466931000	
22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITE 5.000		24 U/M NMB	
25 VFD CD / CD VD 13		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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 11000.00	
31 VALUE FOR DUTY / VALEUR EN DOUANE 12881.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT / COTISATION DE LMSI	
34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 12881.00		36 GST / TPS 644.05	
18 LINE / LIGNE 1/S/L		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8466931000		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITE	
24 U/M		25 VFD CD / CD VD 13		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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 6000.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 7026.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 7026.00	
36 GST / TPS 351.30		37 DOCS ATTACHED / CJOINTS A		JUSTIFICATION FOR REQUEST – JUSTIFICATION DE LA DEMANDE Corrector/Correcteur UNDER / EN VERTU DE 32.2	
EXPLANATION - EXPLICATION: Machine parts were inadvertently accounted for as complete machines/Pièces de machine ont été déclarées comme des machines complètes		38 CUSTOMS DUTIES / DROITS DE DOUANE 0.00		39 SIMA ASSESSMENT / COTISATION DE LMSI 0.00	
DECLARATION - DÉCLARATION I, JE Herman Munster OF / DE Website Forms Inc. PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT		40 EXCISE TAX / TAXE D'ACCISE 0.00		41 SUB TOTAL / TOTAL PARTIEL 0.00	
2012/03/24 DATE SIGNATURE		42 GST / TPS 0.00		43 INTEREST / INTÉRÊTS 0.00	
721-654-3456 TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		44 AMOUNT DUE RECEIVER GENERAL FOR CANADA / TOTAL D'AU RECEVEUR GÉNÉRAL DU CANADA 0.00		45 AMOUNT DUE CLAIMANT / TOTAL D'AU REQUÉRANT 0.00	

B2 (08)

BSF18

Canada



**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 Services Agency / Agence des services frontaliers du Canada		CANADA CUSTOMS – ADJUSTMENT REQUEST / DOUANES CANADA – DEMANDE DE RAJUSTEMENT		PROTECTED / PROTÉGÉ <b>B</b> when completed / une fois rempli	
1 IMPORTER NAME AND ADDRESS / NOM ET ADRESSE DE L'IMPORTATEUR Website Form Inc. 271 Main Street Shelbyville, Ontario		BUSINESS NO. - N° D'ENTREPRISE 987456321RM0067		2 TRANSACTION NO. / N° DE TRANSACTION	
POSTAL / ZIP CODE / CODE POSTAL K9B 1Z2		3 GST REGISTRATION NO. / N° DE TPS		4 PAGE 1 OF / DE 2	
9 SUB HDR NO. / N° DE SOUS EN-TÊTE 1		10 MAIL TO - POSTER A.		6 OFFICE NO. / N° DE BUREAU 439	
11 SECURITY NO. / N° DE SECURITE 12354		6 ORIGINAL TRANSACTION NO. / N° DE LA TRANSACTION ORIGINALE 1235478797767		7 Y-A M D-J 2011 10 10	
12 COUNTRY OF ORIGIN / PAYS D'ORIGINE UNY		13 PLACE OF EXPORT / LIEU D'EXPORTATION UNY		14 TARIFF TREATMENT / TRAITEMENT TARIFAIRE 10	
15 DIRECT SHIPMENT DATE / DATE D'EXPÉDITION DIRECTE M 10		16 CRCY. CODE / CODE DEVISE 04 USD		17 TIME LIMIT - DELAI	
18 LINE / LIGNE 1		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION N.C. Grinding Machines/Machines à rectifier N.C.		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8460110090		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 7.000	
24 U/M NME		25 VFD CD / CD VD 13		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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 17000.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 19907.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 19907.00	
36 GST / TPS 995.35					
18 LINE / LIGNE 1		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT 8466931000		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ 5.000	
24 U/M NME		25 VFD CD / CD VD 13		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 VALUE FOR CURRENCY CONVERSION / CONVERSION VALEUR POUR CHANGE 11000.00		31 VALUE FOR DUTY / VALEUR EN DOUANE 12881.00		32 CUSTOMS DUTIES / DROITS DE DOUANE 0.00	
33 SIMA ASSESSMENT / COTISATION DE LMSI		34 EXCISE TAX / TAXE D'ACCISE		35 VALUE FOR TAX / VALEUR POUR TAXE 12881.00	
36 GST / TPS 644.05					
18 LINE / LIGNE		19 DESCRIPTION – AS ACCOUNTED FOR / DESIGNATION – SELON LA DÉCLARATION		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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 / LIGNE		19 DESCRIPTION – AS CLAIMED / DESIGNATION – SELON LA DEMANDE		20 SPECIAL AUTHORITY / AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. / N° DE CLASSEMENT		22 TARIFF CD / CD TARIF		23 QUANTITY / QUANTITÉ	
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 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					
37 DOCS ATTACHED / CI-JOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNE _____ UNDER / EN VERTU DE _____ (TYPE OF REQUEST - GENRE DE DEMANDE) (LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)		38 CUSTOMS DUTIES / DROITS DE DOUANE	
EXPLANATION - EXPLICATION :				39 SIMA ASSESSMENT / COTISATION DE LMSI	
DECLARATION - DÉCLARATION I, _____ OF / DE _____ JE, _____ PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. _____ IMPORTER/AGENT - IMPORTATEUR/AGENT		DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		40 EXCISE TAX / TAXE D'ACCISE	
DATE _____ SIGNATURE _____ TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE _____				41 SUB TOTAL / TOTAL PARTIEL	
				42 GST / TPS	
				43 INTEREST / INTÉRÊTS	
				44 AMOUNT DUE / RECEIVER GENERAL FOR CANADA / TOTAL D'AU / RECEVEUR GÉNÉRAL DU CANADA	
				45 AMOUNT DUE / CLAIMANT / TOTAL D'AU / REQUÉRANT	

B2 (08)

BSF18

Canada

## EXAMPLE D - continued



Canada Border Services Agency  
Agence des services frontaliers du Canada

CANADA CUSTOMS – ADJUSTMENT REQUEST  
DOUANES CANADA – DEMANDE DE RAJUSTEMENT

PROTECTED B when completed  
PROTÉGÉ B une fois rempli

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR Website Form Inc. 271 Main Street Shelbyville, Ontario		BUSINESS NO. - N° D'ENTREPRISE 987456321RM0067		2 TRANSACTION NO. N° DE TRANSACTION		4 PAGE 2 OF 2 DE 2	
POSTAL / ZIP CODE CODE POSTAL K9B 1Z2		3 GST REGISTRATION NO. N° DE TPS		5 OFFICE NO. N° DE BUREAU 439		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 1235478797767	
9 SUB HDR NO. N° DE SOUS EN-TÊTE 2		10 MAIL TO - POSTER À :		7 Y-A M D-J 2011 10 10		8 DATE RECEIVED DATE DE RÉCEPTION	
11 SECURITY NO. N° DE SÉCURITÉ 12354		12 COUNTRY OF ORIGIN PAYS D'ORIGINE UNY		13 PLACE OF EXPORT LIEU D'EXPORTATION UNY		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 02	
15 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M 10		16 CRCY CODE CODE DEVISE USD		17 TIME LIMIT - DÉLAI			

Help Aide  
Restore - Restaurer

18 LINE LIGNE	19 DESCRIPTION - AS ACCOUNTED FOR DÉSIGNATION - SELON LA DÉCLARATION	20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE							
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF	23 QUANTITY QUANTITÉ	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 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 TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS				
18 LINE LIGNE	19 DESCRIPTION - AS CLAIMED DÉSIGNATION - SELON LA DEMANDE Parts for N.C. Grinding Machines/Pièces pour machine à rectifier N.C.	20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE							
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF	23 QUANTITY QUANTITÉ	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 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 TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS				
18 LINE LIGNE	19 DESCRIPTION - AS ACCOUNTED FOR DÉSIGNATION - SELON LA DÉCLARATION	20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE							
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF	23 QUANTITY QUANTITÉ	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 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 TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS				
18 LINE LIGNE	19 DESCRIPTION - AS CLAIMED DÉSIGNATION - SELON LA DEMANDE	20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE							
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD CD TARIF	23 QUANTITY QUANTITÉ	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 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 TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE	36 GST TPS				

37 DOCS ATTACHED CI-JOINTS	JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE	
A	Corrector/Correcteur	UNDER EN VERTU DE 32.2
UNE	(TYPE OF REQUEST - GENRE DE DEMANDE)	(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)
EXPLANATION - EXPLICATION :		
Machines parts were inadvertently accounted for as complete machines/Pièces de machine ont été, par inadvertance déclarées comme des machines complètes.		
DECLARATION - DÉCLARATION		
I	Herman Munster	OF DE Website Form Inc.
JE	PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.	IMPORTER/AGENT - IMPORTATEUR/AGENT
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		
2012/03/24		721-654-3456
DATE	SIGNATURE	TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE

38 CUSTOMS DUTIES DROITS DE DOUANE	0.00
39 SIMA ASSESSMENT COTISATION DE LMSI	0.00
40 EXCISE TAX TAUX D'ACCISE	0.00
41 SUB TOTAL TOTAL PARTIEL	0.00
42 GST TPS	0.00
43 INTEREST INTÉRÊTS	0.00

44 AMOUNT DUE RECEIVER GENERAL FOR CANADA MONTANT DUE AU RECEVEUR GÉNÉRAL DU CANADA	0.00
--	------

45 AMOUNT DUE CLAIMANT TOTAL DÙ AU REQUÉRANT	0.00
---	------

B2 (08)

BSF18

**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).

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		BUSINESS NO. - N° D'ENTREPRISE 987456321RM0067		2 TRANSACTION NO. N° DE TRANSACTION		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 1 OF 2 DE	
Website Form Inc. 271 Main Street Shelbyville, Ontario									
POSTAL / ZIP CODE CODE POSTAL K9B 1Z2									
8 SUB HDR NO. N° DE SOUS-ENTRÉE 1		10 MAIL TO - POSTER À		5 OFFICE NO. N° DE BUREAU 439		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 12354787977767		7 Y-A M-D-J 2011 10 10	
				11 SECURITY NO. N° DE SÉCURITÉ 12354		12 COUNTRY OF ORIGIN PAYS D'ORIGINE UNY		13 PLACE OF EXPORT LIEU D'EXPORTATION UNY	
				14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 10		15 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M D J 10 1 04		16 CTRY CODE CODE DEVISE USD	
								17 TIME LIMIT - DÉLAI	
18 LINE LIGNE 1		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DÉCLARATION N.C. Grinding Machines/Machines à rectifier N.C.						20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT 8460110090		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ 7.000		24 U/M NMB		25 VFD CD CD VD 13	
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 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 17000.00	
31 VALUE FOR DUTY VALEUR EN DOUANE 19907.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 19907.00	
36 GST TPS 995.35									
18 LINE LIGNE 1		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE						20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT 8460110090		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ 5.000		24 U/M NMB		25 VFD CD CD VD 13	
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 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 11000.00	
31 VALUE FOR DUTY VALEUR EN DOUANE 12881.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 12881.00	
36 GST TPS 644.05									
18 LINE LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DÉCLARATION						20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ		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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE	
36 GST TPS									
18 LINE LIGNE		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE						20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ		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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE	
36 GST TPS									
37 DOCS ATTACHED C-JOINTS A UNE		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE UNDER EN VERTU DE						38 CUSTOMS DUTIES DROITS DE DOUANE	
		(TYPE OF REQUEST - GENRE DE DEMANDE)						39 SIMA ASSESSMENT COTISATION DE LMSI	
		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)						40 EXCISE TAX TAUX D'ACCISE	
EXPLANATION - EXPLICATION :								41 SUB TOTAL TOTAL PARTIEL	
DECLARATION - DÉCLARATION								42 GST TPS	
I JE		OF DE		IMPORTER/AGENT - IMPORTATEUR/AGENT		43 INTEREST INTÉRÊTS		44 AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL À RUI RECEVEUR GÉNÉRAL DU CANADA	
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P.								45 AMOUNT DUE CLAIMANT TOTAL D'À RUIQUERANT	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS									
DATE		SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE					

B2 (08)

BSF18

Canada

## EXAMPLE E - continued

Canada Border  
Services AgencyAgence des services  
frontaliers du CanadaCANADA CUSTOMS – ADJUSTMENT REQUEST  
DOUANES CANADA – DEMANDE DE RAJUSTEMENTPROTECTED  
PROTÉGÉ **B** when completed  
une fois rempli

Help

Aide

Restore - Restaurer

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR Website Form Inc. 271 Main Street Shelbyville, Ontario		BUSINESS NO. - N° D'ENTREPRISE 987456321RM0067		2 TRANSACTION NO. N° DE TRANSACTION		3 GST REGISTRATION NO. N° DE TPS		4 PAGE 2 OF 2	
POSTAL / ZIP CODE CODE POSTAL K9B 1Z2		5 OFFICE NO. N° DE BUREAU 439		6 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 1235478797767		7 Y-A 2011		8 DATE RECEIVED DATE DE RECEPTION 10 10	
9 SUB HDR NO. N° DE SOUS EN-TÊTE 1		10 MAIL TO - POSTER A:		11 SECURITY NO. N° DE SECURITE 12354		12 COUNTRY OF ORIGIN PAYS D'ORIGINE UFL		13 PLACE OF EXPORT LIEU D'EXPORTATION UNY	
POSTAL / ZIP CODE CODE POSTAL		14 TARIFF TREATMENT TRAITEMENT TARIFAIRE 02		15 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M 10 D 04		16 CRCY CODE CODE DEVISE USD		17 TIME LIMIT - DÉLAI	

18 LINE LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DÉCLARATION																		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ		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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE		36 GST TPS											
18 LINE LIGNE 1/SL		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE Parts for N.C. Grinding Machines/Pièces pour machines à rectifier N.C.																		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT 8466931000		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ		24 U/M		25 VFD CD CD VD 13		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 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE 6000.00			
31 VALUE FOR DUTY VALEUR EN DOUANE 7026.00		32 CUSTOMS DUTIES DROITS DE DOUANE 0.00		33 SIMA ASSESSMENT COTISATION DE LMSI		34 EXCISE TAX TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE 7026.00		36 GST TPS 351.30											
18 LINE LIGNE		19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DÉCLARATION																		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ		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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE		36 GST TPS											
18 LINE LIGNE		19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE																		20 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	
21 CLASSIFICATION NO. N° DE CLASSEMENT		22 TARIFF CD CD TARIF.		23 QUANTITY QUANTITÉ		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 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 TAUX D'ACCISE		35 VALUE FOR TAX VALEUR POUR TAXE		36 GST TPS											

37 DOCS ATTACHED CJOINTS A		JUSTIFICATION FOR REQUEST - JUSTIFICATION DE LA DEMANDE Corrector/Correcteur		UNDER EN VERTU DE 32.2	
UNE		(TYPE OF REQUEST - GENRE DE DEMANDE)		(LEGISLATIVE REFERENCE - RÉFÉRENCE LÉGISLATIVE)	
EXPLANATION - EXPLICATION :					
Machine parts were inadvertently accounted for as completed machines/Pièces de machine à rectifier ont été, par inadvertance déclarées comme des machines complètes					
DECLARATION - DÉCLARATION					
I JE		Herman Munster		OF DE	
		Website Forms Inc.			
PLEASE PRINT NAME - LETTRES MOULÉES S.V.P. IMPORTER/AGENT - IMPORTATEUR/AGENT					
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE - DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS					
2012/03/24				721-654-3456	
DATE		SIGNATURE		TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE	

38 CUSTOMS DUTIES DROITS DE DOUANE		0.00	
39 SIMA ASSESSMENT COTISATION DE LMSI		0.00	
40 EXCISE TAX TAUX D'ACCISE		0.00	
41 SUB TOTAL TOTAL PARTIEL		0.00	
42 GST TPS		0.00	
43 INTEREST INTÉRÊTS		0.00	
44 AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GÉNÉRAL DU CANADA		0.00	
45 AMOUNT DUE CLAIMANT TOTAL DU AU REQUÉRANT		0.00	

B2 (08)

BSF18

Canada



## 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

<b>Example No.</b>	<b>Description</b>
--------------------	--------------------

- |                          |   |
|--------------------------|---|
| <a href="#"><u>1</u></a> | Amount Due Claimant – Decision Date On or After January 4, 1993         |
| <a href="#"><u>2</u></a> | Non Revenue Change – Decision Date On or After January 4, 1993          |
| <a href="#"><u>3</u></a> | Amount Due Receiver General – Decision Date On or After January 4, 1993 |

EXAMPLE 1

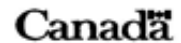
Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT				DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT		PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI) <b>B</b>	
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON K1B 2C3				2. Transaction NO. - N° de transaction  00000625874229				Business Number Numéro d'entreprise			
3. GST Registration NO. - N° de TPS				4. Importer NO. - N° de l'importateur		5. Office NO. - N° de bureau		6. Original Transaction NO. - N° de la transaction originale		7. Y - A M D - J 2011/08/24	
9. Sub HQR NO. - N° de sous-en-tête  06		10. Broker / Agent - Courtier / agent				11. Security NO. - N° de sécurité				Page NO. - N° de page 1	
12. Country of Origin - Pays d'origine UPL		13. Place of Export - Lieu d'exportation UPL		14. Tariff Treatment - Traitement tarifaire 10		Date of Decision - Date de la décision 2013/03/11		15. Direct Shipment Date - Date d'expédition directe 08 24		16. Currency Code - Code devise CAD	
17. Time Limit - Délai											
XXXXX											
18. Line / Ligne											
19. Description - As Ruled / Désignation - Selon la décision											
20. Special Authority / Autorisation spéciale											
21. Classification No. - N° de classement		22. Tariff CD - CD tarif	23. Quantity - Quantité	24. U - M	25. VDF Code - Code VD	26. SIMA CD - CD LMSI	27. Rate of Customs duty - Taux de droit de douane	28. E.T. Rate - Taux T.A.	29. GST Rate - 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					
001											
8212200000		1		NMB 013			.00	5	106983.00		
106983.00		.00	.00	.00	.00	106983.00	5349.15				
Duties/Droits		SIMA/LMSI		Excise/Accise		GST/TPS		Total			
+17,053.20		+000.00		+000.00		+22,285.35		+39,338.55			
21. VOLUNTARY AMEND ACCEPTED AS PRESENTED IN THIS INSTANCE ONLY. SHOULD YOU HAVE ANY QUESTIONS PLEASE CALL THE INFORMATION LINE AT (XXX) XXX-XXXX.											
31. LA DEMANDE DE RAJUSTEMENT VOLONTAIRE A ETE ACCEPTEE TELLE QUE PRESENTEE, DANS CE CAS SEULEMENT. SI VOUS AVEZ DES QUESTIONS, S'IL VOUS PLAIT, APPELER LA LIGNE D'INFORMATION AU (XXX)-XXX-XXXX.											
21. YOUR REQUEST FOR A REFUND HAS BEEN GRANTED AND AS SUCH IS TREATED AS A RE-DETERMINATION UNDER SUBSECTION 59(1)(A) OF THE CUSTOMS ACT.											
31. THIS NOTICE IS ISSUED UNDER SUBSECTION 59(2) OF THE CUSTOMS ACT. THE CANADA BORDER SERVICES AGENCY (CBSA) RESERVES THE RIGHT TO FURTHER REVIEW AND RE-DETERMINE AT A LATER DATE UNDER SUBSECTION 59(1)(B) OF THE CUSTOMS ACT. IF THE CBSA DOES MAKE SUCH FURTHER RE-DETERMINATION YOU MAY BE REQUIRED TO RE-PAY AN AMOUNT OF THIS REFUND.											
21. LE REMBOURSEMENT QUE VOUS AVEZ DEMANDE VOUS EST ACCORDE, ET SON OCTROI QUI EST ASSIMILE A LA REVISION PREVUE A L'ALINEA 59(1)A) DE LA LOI SUR LES DOUANES, VOUS EST NOTIFIE EN APPLICATION DU PARAGRAPHE 59(2) DE LA MEME LOI. L'AGENCE DES SERVICES FRONTALIER DU CANADA (ASFC) SE RESERVE CEPENDANT LE DROIT DE PROCEDER PLUS TARD A UN REEXAMEN EN VERTU DE L'ALINEA 59(1)B), ET SI L'ASFC LE FAISAIT, VOUS POURRIEZ ETRE TENU DE REMBOURSER UNE PARTIE DU REMBOURSEMENT ACCORDE.											
31. REMBOURSEMENT QUE VOUS AVEZ DEMANDE VOUS EST ACCORDE, ET SON OCTROI QUI EST ASSIMILE A LA REVISION PREVUE A L'ALINEA 59(1)A) DE LA LOI SUR LES DOUANES, VOUS EST NOTIFIE EN APPLICATION DU PARAGRAPHE 59(2) DE LA MEME LOI. L'AGENCE DES SERVICES FRONTALIER DU CANADA (ASFC) SE RESERVE CEPENDANT LE DROIT DE PROCEDER PLUS TARD A UN REEXAMEN EN VERTU DE L'ALINEA 59(1)B), ET SI L'ASFC LE FAISAIT, VOUS POURRIEZ ETRE TENU DE REMBOURSER UNE PARTIE DU REMBOURSEMENT ACCORDE.											
B2-1 (09) REMBOURSEMENT QUE VOUS AVEZ DEMANDE VOUS EST ACCORDE, ET SON OCTROI QUI EST ASSIMILE A LA REVISION PREVUE A L'ALINEA 59(1)A) DE LA LOI SUR LES DOUANES, VOUS EST NOTIFIE EN APPLICATION DU PARAGRAPHE 59(2) DE LA MEME LOI. L'AGENCE DES SERVICES FRONTALIER DU CANADA (ASFC) SE RESERVE CEPENDANT LE DROIT DE PROCEDER PLUS TARD A UN REEXAMEN EN VERTU DE L'ALINEA 59(1)B), ET SI L'ASFC LE FAISAIT, VOUS POURRIEZ ETRE TENU DE REMBOURSER UNE PARTIE DU REMBOURSEMENT ACCORDE.											
COPY - COPIE 1											

EXAMPLE 1 - continued

<b>Canada Border Services Agency</b> / <b>Agence des services frontaliers du Canada</b>		<b>CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT</b> <b>DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT</b>		PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI) <b>B</b>	
1. Importer Name and Address - Nom et adresse de l'importateur  <b>XYZ COMPANY LTD.</b> <b>123 CIRCLE ROAD</b> <b>OTTAWA</b> <b>ON</b>			2. Transaction NO. - N° de transaction <b>00000625874229</b>  3. GST Registration NO. - N° de TPS <div style="text-align: right;">Business Number / Numéro d'entreprise</div>		
		4. Importer NO. - N° de l'importateur <b>0495</b>		5. Office NO. - N° de bureau <b>0495</b>	
		6. Original Transaction NO. - N° de la transaction originale <b>00000625696041</b>		7. Y - A M D - J <b>2011/08/24</b>	
9. Sub HDR NO. - N° de sous-entête  10. Broker / Agent - Courtier / agent		11. Security NO. - N° de sécurité  12. Country of Origin - Pays d'origine 13. Place of Export - Lieu d'exportation 14. Tariff Treatment - Traitement tarifaire 15. Direct Shipment Date - Date d'expédition directe 16. Currency Code - Code devise 17. Time Limit - Délai			Page NO. - N° de page <b>2</b>  Date of Decision - Date de la décision <b>2013/03/11</b>
18. Line Ligne 19. Description - As Ruled / Désignation - Selon la décision 20. Special Authority / Autorisation spéciale					
21. Classification No. - N° de classement 22. Tariff CD / CD tarif 23. Quantity / Quantité 24. U - M 25. VDF Code / Code VD 26. SIMA CD / CD LMSI 27. Rate of Customs duty / Taux de droit de douane 28. E.T. Rate / Taux T.A. 29. GST Rate / 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 / Consultation de LMSI 34. Excise Tax / Taxe d'accise 35. Value for Tax / Valeur pour taxe 36. GST / TPS					
18. 19. 20. <b>A REQUEST FOR A FURTHER RE-DETERMINATION RESPECTING THIS DECISION MAY BE</b> <b>MADE WITHIN 90 DAYS OF THE DATE OF DECISION ON THIS NOTICE, ON FORM B2,</b> <b>PURSUANT TO SUBSECTION 60(1) OF THE CUSTOMS ACT. THE PRESIDENT MAY, IN</b> <b>EXCEPTIONAL CIRCUMSTANCES, EXTEND THIS TIME LIMIT UP TO ONE ADDITIONAL YEAR</b> <b>PURSUANT TO SECTION 60.1 OF THE CUSTOMS ACT.</b>					
18. 19. 20. <b>VOUS POUVEZ DEMANDER UN REEXAMEN DE CETTE DECISION DANS LES 90 JOURS</b> <b>SUIVANT LA DATE DE LA DECISION DANS LE PRESENT AVIS, CONFORMEMENT AU</b> <b>PARAGRAPHE 60(1) DE LA LOI SUR LES DOUANES, EN UTILISANT A CETTE FIN</b> <b>LE FORMULAIRE B2. LE PRESIDENT PEUT, EN PRESENCE DE CIRCONSTANCES</b> <b>EXTRAORDINAIRES, PRORoger CE DELAI D'UNE ANNEE ADDITIONNELLE CONFORMEMENT</b> <b>A L'ARTICLE 60.1 DE LA LOI SUR LES DOUANES.</b>					
18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30.					
31. 32. 33. 34. 35. 36.					
18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30.					
31. 32. 33. 34. 35. 36.					

B2-1 (09)

COPY - COPIE 1



## EXAMPLE 1 - continued

Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) <b>B</b>	
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON  K1B 2C3				2. Transaction NO. - N° de transaction  00000625874229		Business Number Numéro d'entreprise			
9. Sub HDR NO. - N° de sous-en-tête				10. Broker / Agent - Courtier / agent		11. Security NO. - N° de sécurité		Page NO. - N° de page 3	
12. Country of Origin - Pays d'origine		13. Place of Export - Lieu d'exportation		14. Tariff Treatment - Traitement tarifaire		Date of Decision - Date de la décision 2013/03/11			
15. Direct Shipment Date - Date d'expédition directe		16. Currency Code - Code devise		17. Time Limit - Délai					
18. Line - Ligne									
19. Description - As Ruled - Selon la décision									
20. Special Authority - Autorisation spéciale									
21. Classification No. - N° de classement	22. Tariff CD - CD tarif	23. Quantity - Quantité	24. U - M	25. VDF Code - Code VD	26. SIMA CD - CD LMSI	27. Rate of Customs duty - Taux de droit de douane	28. E.T. Rate - Taux T.A.	29. GST Rate - 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				
Customs Duties/ Droits de Douane					20. -6,418.98				
SIMA Assessment/ Cotisation de LMSI					30. +0.00				
Excise Tax/Taxe d'accise					36. +0.00				
Sub Total/Total partiel					20. -6,418.98				
GST/TPS					30. +0.00				
Total					30. -6,418.98				
Amount due to Claimant/ Total dû au requérant					36. \$6,418.98				
18. 19. FOR IMMEDIATE ACTION: SHOULD BE DIRECTED TO YOUR CUSTOMS/TRAFFIC DEPARTMENT OR CUSTOMS BROKER/AGENT									
18. 19. POUR ACTION IMMÉDIATE: ACHÉMINÉZ À VOTRE SERVICE DE DOUANE OU À VOTRE COURTIER/AGENT EN DOUANE									
18. 19. TORONTO ONTARIO									
18. 19. SYS MAINT OFFICER TEST/MAINT AGENT-ESSAIS ET MISE A JOUR									
31. 32. 33. 34. 35. 36.									
B2-1 (09)									
COPY - COPIE 1									
Canada									



## EXAMPLE 1 - continued

Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)		B													
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON K1B 2C3				2. Transaction NO. - N° de transaction  00000625874229				Business Number Numéro d'entreprise															
3. GST Registration NO. - N° de TPS				4. Importer NO. N° de l'importateur				5. Office NO. N° de bureau		6. Original Transaction NO. N° de la transaction originale		7. Y - A M D 2011/08/24											
9. Sub HDI NO. N° de sous- en-tête		10. Broker / Agent - Courtier / agent				11. Security NO. - N° de sécurité				Page NO. - N° de page 4													
12. Country of Origin Pays d'origine				13. Place of Export Lieu d'exportation		14. Tariff Treatment Traitement tarifaire		Date of Decision Date de la décision 2013/03/11															
15. Direct Shipment Date Date d'expédition directe				16. Currency Code Code devise		17. Time Limit - Délai																	
18. Line Ligne		19. Description - As Ruled Designation - Selon la décision								20. Special Authority Autorisation spéciale													
21. Classification No. N° de classement		22. Tariff CO CD tarif		23. Quantity Quantité		24. U - M		25. VDF Code Code VD		26. SIMA CO CD LMSI		27. Rate of Customs duty Taux de droit de douane		28. E.T. Rate Taux T.A.		29. GST Rate 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 Taxes d'accise		35. Value for Tax Valeur pour taxe		36. GST TPS													
<p><b>THE AMOUNT OF THE GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX (HST) APPLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:</b></p> <p>(A) CLAIMANTS WHO ARE NOT REGISTERED FOR THE GST/HST: A REBATE CHEQUE FOR THE APPLICABLE AMOUNT OF GST/HST WILL BE AUTOMATICALLY SENT TO YOU.</p> <p>(B) CLAIMANTS REGISTERED FOR THE GST/HST: THE GST/HST MAY BE CLAIMED AS AN INPUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE GENERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX (HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS LONG AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS DETAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. IF A REBATE HAS BEEN PAID TO YOU FOR AN AMOUNT WHICH HAS BEEN CLAIMED AS AN ITC, THE AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.</p>												31.		32.		33.		34.		35.		36.	
<p><b>A BALANCE OF LESS THAN \$2.00 OF GST/HST WILL NOT BE REFUNDED/REBATED.</b></p> <p><b>LE MONTANT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS)/TAXE DE VENTE HARMONISÉE (TVH) APPLICABLE À CE RAJUSTEMENT PEUT ÊTRE RECOUVERT DE LA MANIÈRE SUIVANTE :</b></p> <p>(A) LES DEMANDEURS QUI NE SONT PAS INSCRITS AUX FINS DE LA TPS/TVH : UN CHEQUE DE REMBOURSEMENT POUR LE MONTANT APPLICABLE DE TPS/TVH VOUS SERA AUTOMATIQUEMENT ENVOYÉ.</p> <p>(B) LES DEMANDEURS QUI SONT INSCRITS AUX FINS DE LA TPS/TVH : LA TPS/TVH PEUT ÊTRE DEMANDÉE COMME UN CREDIT DE TAXE SUR LES INTRANTS (CTI) SUR VOTRE PROCHAÎNE DÉCLARATION DE TPS/TVH. SINON, VOUS POUVEZ PRODUIRE AUPRÈS DE L'AGENCE DU REVENU DU CANADA LA DEMANDE GÉNÉRALE DE REMBOURSEMENT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS)/TAXE DE VENTE HARMONISÉE (TVH) (FORMULAIRE GST 189) POURVU QU'UN CREDIT DE TAXE SUR LES INTRANTS (CTI) N'AIT PAS ÉTÉ DEMANDÉ POUR CE MONTANT. VEUILLEZ JOINDRE CE RELEVÉ DÉTAILLÉ DE RAJUSTEMENT AINSI QUE LES DOCUMENTS À L'APPUI DE VOTRE DEMANDE. SI VOUS AVEZ REÇU UN REMBOURSEMENT POUR UN MONTANT QUI A ÉTÉ DEMANDÉ COMME UN CTI, LE MONTANT DOIT ÊTRE REMIS À L'AGENCE DES SERVICES FRONTALIERS DU CANADA.</p>												31.		32.		33.		34.		35.		36.	
<p><b>82-1 ON SOLDE DE MOINS DE 2\$ DE TPS/TVH NE SERA PAS REMBOURSE.</b></p> <p style="text-align: center;">COPY - COPIE 1</p>												31.		32.		33.		34.		35.		36.	

Canada

EXAMPLE 2

Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT		DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) <b>B</b>		
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON  K1B 2C3				2. Transaction NO. - N° de transaction  00000625874229		Business Number Numéro d'entreprise				
3. GST Registration NO. - N° de TPS				4. Importer NO. - N° de l'importateur		5. Office NO. - N° de bureau		6. Original Transaction NO. - N° de la transaction originale		7. Y-A M D-J
						0495		00000625696041		2011/08/24
9. Sub HDR NO. - N° de sous-en-tête		10. Broker / Agent - Courtier / agent			11. Security NO. - N° de sécurité				Page NO. - N° de page	
01									1	
		12. Country of Origin - Pays d'origine		13. Place of Export - Lieu d'exportation		14. Tariff Treatment - Traitement tarifaire		Date of Decision - Date de la décision		
		UFL		UFL		10		2013/03/11		
		15. Direct Shipment Date - Date d'expédition directe		16. Currency Code - Code devise		17. Time Limit - Délai				
		08 24		CAD						
XXXXXX										
18. Line - Ligne	19. Description - As Ruled - Designation - Selon la décision									20. Special Authority - Autorisation spéciale
21. Classification No. - N° de classement	22. Tariff CD - CD tarif	23. Quantity - Quantité	24. U - M	25. VDF Code - Code VD	26. SIMA CD - CD LMSI	27. Rate of Customs duty - Taux de droit de douane	28. E.T. Rate - Taux T.A.	29. GST Rate - 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. 002										20.
21. 3307200000	22.	23.	24.	25. 013	26.	27.	28. .00	29. 5	30. 14594.40	
31. 14594.40	32. .00	33. .00	34. .00	35. 14594.40	36. 729.72					
	Duties/Droits	SIMA/LMSI	Excise/Accise	GST/TPS	Total					
18.	23,472.18	+000.00	+000.00	+22,606.30	+46,078.48					
21.	VOLUNTARY AMEND ACCEPTED AS PRESENTED IN THIS INSTANCE ONLY. SHOULD YOU HAVE ANY QUESTIONS PLEASE CALL THE INFORMATION									
31.	LINE AT (XXX) XXX-XXXX. DEMANDE DE RAJUSTEMENT VOLONTAIRE ACCEPTEE TELLE QUE PRESENTEE DANS CE CAS SEULEMENT. SI VOUS AVEZ DES QUESTIONS, S'IL VOUS PLAÎT, APPELER LA									
18.	19. LIGNE D'INFORMATION AU (XXX) XXX-XXXX									20.
21.	A REQUEST FOR A FURTHER RE-DETERMINATION RESPECTING THIS DECISION MAY BE MADE WITHIN 90 DAYS OF THE DATE OF DECISION ON THIS NOTICE, ON FORM B2,									
31.	PURSUANT TO SUBSECTION 60(1) OF THE CUSTOMS ACT. THE PRESIDENT MAY, IN EXCEPTIONAL CIRCUMSTANCES, EXTEND THIS TIME LIMIT UP TO ONE ADDITIONAL YEAR PURSUANT TO SECTION 60.1 OF THE CUSTOMS ACT.									
18.	19. VOUS POUVEZ DEMANDER UN REEXAMEN DE CETTE DECISION DANS LES 90 JOURS SUIVANT LA DATE DE LA DECISION DANS LE PRESENT AVIS, CONFORMEMENT AU									20.
21.	PARAGRAPHE 60(1) DE LA LOI SUR LES DOUANES, EN UTILISANT A CETTE FIN LE FORMULAIRE B2. LE PRESIDENT PEUT, EN PRESENCE DE CIRCONSTANCES									
31.	EXTRAORDINAIRES, PROROGER CE DELAI D'UNE ANNEE ADDITIONNELLE CONFORMEMENT A L'ARTICLE 60.1 DE LA LOI SUR LES DOUANES.									
B2-1 (09)										
Canada										
COPY - COPIE 1										



## EXAMPLE 2 - continued

Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT		DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT		PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) <b>B</b>																																																																																																					
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON  K1B 2C3				2. Transaction NO. - N° de transaction  00000625874229						Business Number Numéro d'entreprise																																																																																																			
3. GST Registration NO. - N° de TPS				4. Importer NO. N° de l'importateur		5. Office NO. N° de bureau		6. Original Transaction NO. N° de la transaction originale		7. Y - A M D - J																																																																																																			
				0495		00000625696041		2011/08/24																																																																																																					
9. Sub HDR NO. N° de sous-entête				10. Broker / Agent - Courtier / agent				11. Security NO. - N° de sécurité		Page NO. - N° de page																																																																																																			
										2																																																																																																			
				12. Country of Origin Pays d'origine		13. Place of Export Lieu d'exportation		14. Tariff Treatment Traitement tarifaire		Date of Decision Date de la décision																																																																																																			
										2013/03/11																																																																																																			
				15. Direct Shipment Date Date d'expédition directe		16. Currency Code Code devise		17. Time Limit - Délai																																																																																																					
18. Line / Ligne											19. Description - As Ruled / Designation - Selon la décision											20. Special Authority / Autorisation spéciale																																																																																							
21. Classification No. N° de classement			22. Tariff CD CD tarif		23. Quantity Quantité		24. U - M	25. VDF Code Code VD	26. SIMA CD CD LMSI	27. Rate of Customs duty Taux de droit de douane		28. E.T. Rate Taux T.A.	29. GST Rate 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.											19.											20.																																																																																							
21.											22.											23.											24.											25.											26.											27.											28.											29.											30.										
31.											32.											33.											34.											35.											36.																																																						
YOUR CORRECTION FILED UNDER SECTION 32.2 OF THE CUSTOMS ACT HAS											BEEN ACCEPTED AND AS SUCH IS TREATED AS A RE-DETERMINATION UNDER											SUBSECTION 59(1)(A) OF THE CUSTOMS ACT. THIS NOTICE IS ISSUED											UNDER SUBSECTION 59(2) OF THE CUSTOMS ACT. THE CANADA BORDER											SERVICES AGENCY RESERVES THE RIGHT TO FURTHER REVIEW AND											RE-DETERMINE AT A LATER DATE UNDER SUBSECTION 59(1)(B) OF THE											CUSTOMS ACT.																																											
18.											19.											20.																																																																																							
21.											22.											23.											24.											25.											26.											27.											28.											29.											30.										
31.											32.											33.											34.											35.											36.																																																						
LA CORRECTION QUE VOUS AVEZ EFFECTUEE EN VERTU DE L'ARTICLE 32.2 DE LA											LOI SUR LES DOUANES A ETE ACCEPTEE, ET SON ACCEPTATION, QUI EST											ASSIMILEE A LA REVISION PREVUE A L'ALINEA 59(1)A DE LA MEME LOI, VOUS EST											NOTIFIEE EN APPLICATION DU PARAGRAPHE 59(2) DE CETTE LOI. L'AGENCE DES											SERVICES FRONTALIERS DU CANADA SE RESERVE CEPENDANT LE DROIT DE PROCEDER											PLUS TARD A UN REEXAMEN EN VERTU DE L'ALINEA 59(1)B).																																																						
18.											19.											20.																																																																																							
21.											22.											23.											24.											25.											26.											27.											28.											29.											30.										
31.											32.											33.											34.											35.											36.																																																						

B2-1 (09)



COPY - COPIE 1

Canada

## EXAMPLE 2- continued



Canada Border Services Agency		Agence des services frontaliers du Canada		CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT				PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) <b>B</b>													
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON  K1B 2C3				2. Transaction NO. - N° de transaction  00000625874229		3. GST Registration NO. - N° de TPS  Business Number Numéro d'entreprise		7. Y - A M D - J 2011/08/24													
9. Sub HDR NO. - N° de sous-entête				10. Broker / Agent - Courtier / agent		11. Security NO. - N° de sécurité		Page NO. - N° de page 3													
12. Country of Origin - Pays d'origine				13. Place of Export - Lieu d'exportation		14. Tariff Treatment - Traitement tarifaire		Date of Decision - Date de la décision 2013/03/11													
15. Direct Shipment Date - Date d'expédition directe				16. Currency Code - Code devise		17. Time Limit - Délai															
18. Line Ligne		19. Description - As Ruled Designation - Selon la décision						20. Special Authority Autorisation spéciale													
21. Classification No. - N° de classement		22. Tariff CD - CD tarif		23. Quantity - Quantité		24. U - M		25. VDF Code - Code VD		26. SIMA CD - CD LMSI		27. Rate of Customs duty - Taux de droit de douane		28. E.T. Rate - Taux T.A.		29. GST Rate - 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 - Cotation de LMSI		34. Excise Tax - Taxe d'accise		35. Value for Tax - Valeur pour taxe		36. GST - TPS											
18.		19. Customs Duties/ Droits de Douane						20.												+0.00	
21.		22.		23.		24. SIMA Assessment/ Cotation de LMSI		25.		26.		27.		28.		29.		30.		+0.00	
31.		32.		33.		34. Excise Tax/Taxe d'accise		35.		36.										+0.00	
18.		19. Sub Total/Total partiel						20.												+0.00	
21.		22.		23.		24. GST/TPS		25.		26.		27.		28.		29.		30.		+0.00	
31.		32.		33.		34. Total		35.		36.										+0.00	
This is a non-revenue detailed adjustment statement and no revenue is due.																					
Ceci est un relevé détaillé de rajustement sans recette et aucune recette ne doit être perçue.																					
FOR IMMEDIATE ACTION: SHOULD BE DIRECTED TO YOUR CUSTOMS/TRAFFIC DEPARTMENT OR CUSTOMS BROKER/AGENT																					
POUR ACTION IMMÉDIATE: ACHEMINEZ À VOTRE SERVICE DE DOUANE OU À VOTRE COURTIER/AGENT EN DOUANE																					
18.		19. TORONTO SYS MAINT OFFICER TEST/MAINT AGENT-ESSAIS ET MISE A JOUR						20.													
21.		22.		23. ONTARIO		24.		25. *****		26.		27.		28.		29.		30.			
31.		32.		33.		34.		35.		36.											
B2-1 (09)																					
COPY - COPIE 1																					
										Canada											

**EXAMPLE 3**


 <b>Canada Border Services Agency</b>		<b>Agence des services frontaliers du Canada</b>		<b>CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT</b>				<b>DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT</b>		<b>PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI) B</b>	
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON K1B 2C3				2. Transaction NO. - N° de transaction 00000625874229							
				3. GST Registration NO. - N° de TPS				Business Number Numéro d'entreprise			
4. Importer NO. - N° de l'importateur		5. Office NO. - N° de bureau		6. Original Transaction NO. - N° de la transaction originale		7. Y - A M D - J					
		0495		00000625696041		2011/08/24					
9. Sub HDR NO. - N° de sous en-tête		10. Broker / Agent - Courtier / agent				11. Security NO. - N° de sécurité				Page NO. - N° de page	
02										1	
		12. Country of Origin - Pays d'origine		13. Place of Export - Lieu d'exportation		14. Tariff Treatment - Traitement tarifaire		Date of Decision - Date de la décision			
		PL		UFL		02		2013/03/11			
		15. Direct Shipment Date - Date d'expédition directe		16. Currency Code - Code devise		17. Time Limit - Délai					
		08		24		CAD					
XXXXXX											
18. Line Ligne		19. Description - As Ruled Designation - Selon la décision								20. Special Authority Autorisation spéciale	
21. Classification No. - N° de classement		22. Tariff CD - CD tarif		23. Quantity - Quantité		24. U - M		25. VDF Code - Code VD		26. SIMA CD - CD LMSI	
31. Value for Duty - Valeur en douane		32. Customs Duties - Droits de douane		33. SIMA Assessment - Colisation de LMSI		34. Excise Tax - Taxe d'accise		35. Value for Tax - Valeur pour taxe		36. GST - TPS	
005											
8212100000		144		NMB 013		6.5		.00		5	
20256.00		1316.64		.00		.00		21572.64		1078.63	
<b>Duties/Droits</b>		<b>SIMA/LMSI</b>		<b>Excise/Accise</b>		<b>GST/TPS</b>		<b>Total</b>			
*23,862.18		+000.00		+000.00		+22,925.80		20. +46,787.98			
21. VOLUNTARY AMEND ACCEPTED AS PRESENTED IN THIS INSTANCE ONLY. "PAYMENT CAN BE MADE AT ANY CBSA OFFICE". IF YOU HAVE ANY QUESTIONS PLEASE CALL THE INFORMATION LINE AT (XXX) XXX-XXXX.											
31. LA DEMANDE DE RAJUSTEMENT VOLONTAIRE A ETE ACCEPTEE TELLE QUE PRESENTEE DANS CE CAS SEULEMENT. LE PAIEMENT PEUT S' EFFECTUER DANS TOUS LES BUREAUX DE L'ASFC. SI VOUS AVEZ DES QUESTIONS, S'IL VOUS PLAIT, APPELER LA LIGNE D'INFORMATION AU (XXX) XXX-XXXX.											
18. A REQUEST FOR A FURTHER RE-DETERMINATION RESPECTING THIS DECISION MAY BE MADE WITHIN 90 DAYS OF THE DATE OF DECISION ON THIS NOTICE, ON FORM B2, PURSUANT TO SUBSECTION 60(1) OF THE CUSTOMS ACT. THE PRESIDENT MAY, IN EXCEPTIONAL CIRCUMSTANCES, EXTEND THIS TIME LIMIT UP TO ONE ADDITIONAL YEAR PURSUANT TO SECTION 60.1 OF THE CUSTOMS ACT.											
21. VOUS POUVEZ DEMANDER UN REEXAMEN DE CETTE DECISION DANS LES 90 JOURS SUIVANT LA DATE DE LA DECISION DANS LE PRESENT AVIS, CONFORMEMENT AU PARAGRAPHE 60(1) DE LA LOI SUR LES DOUANES, EN UTILISANT A CETTE FIN LE FORMULAIRE B2. LE PRESIDENT PEUT, EN PRESENCE DE CIRCONSTANCES EXTRAORDINAIRES, PRORoger CE DELAI D'UNE ANNEE ADDITIONNELLE CONFORMEMENT A L'ARTICLE 60.1 DE LA LOI SUR LES DOUANES.											
B2-1 (09)											
											
COPY - COPIE 1											



## EXAMPLE 3 - continued

 <b>Canada Border Services Agency</b> Agence des services frontaliers du Canada		<b>CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT</b> <b>DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT</b>		<b>PROTECTED (WHEN COMPLETED)</b> <b>PROTÉGÉ (UNE FOIS REMPLI) B</b>							
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON K1B 2C3			2. Transaction NO. - N° de transaction  00000625874229  Business Number Numéro d'entreprise								
3. GST Registration NO. - N° de TPS			4. Importer NO. - N° de l'importateur 0495								
5. Office NO. - N° de bureau 0495			6. Original Transaction NO. - N° de la transaction originale 00000625696041		7. Y - A M - D - J 2011/08/24						
9. Sub HDR NO. - N° de sous-entête		10. Broker / Agent - Courtier / agent		11. Security NO. - N° de sécurité							
				Page NO. - N° de page 2							
12. Country of Origin - Pays d'origine		13. Place of Export - Lieu d'exportation		14. Tariff Treatment - Traitement tarifaire							
				Date of Decision - Date de la décision 2013/03/11							
15. Direct Shipment Date - Date d'expédition directe		16. Currency Code - Code devise		17. Time Limit - Délai							
18. Line Ligne		19. Description - As Ruled Designation - Selon la décision				20. Special Authority Autorisation spéciale					
21. Classification No. - N° de classement		22. Tariff CD - CD tarif	23. Quantity - Quantité	24. U - M	25. VDF Code - Code VD	26. SIMA CD - CD LMSI	27. Rate of Customs duty - Taux de droit de douane	28. E.T. Rate - Taux T.A.	29. GST Rate - 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. YOUR CORRECTION FILED UNDER SECTION 32.2 OF THE CUSTOMS ACT HAS		19. BEEN ACCEPTED AND AS SUCH IS TREATED AS A RE-DETERMINATION UNDER				20. SUBSECTION 59(1)(A) OF THE CUSTOMS ACT. THIS NOTICE IS ISSUED					
21. UNDER SUBSECTION 59(2) OF THE CUSTOMS ACT. THE CANADA BORDER		22. SERVICES AGENCY RESERVES THE RIGHT TO FURTHER REVIEW AND				23. RE-DETERMINE AT A LATER DATE UNDER SUBSECTION 59(1)(B) OF THE		24. CUSTOMS ACT.			
18. LA CORRECTION QUE VOUS AVEZ EFFECTUEE EN VERTU DE L'ARTICLE 32.2 DE LA		19. LOI SUR LES DOUANES A ETE ACCEPTEE, ET SON ACCEPTATION, QUI EST				20. ASSIMILEE A LA REVISION PREVUE A L'ALINEA 59(1)A) DE LA MEME LOI, VOUS EST					
21. NOTIFIEE EN APPLICATION DU PARAGRAPHE 59(2) DE CETTE LOI. L'AGENCE DES		22. SERVICES FRONTALIERS DU CANADA SE RESERVE CEPENDANT LE DROIT DE PROCEDER				23. PLUS TARD A UN REEXAMEN EN VERTU DE L'ALINEA 59(1)B).					
18. DUTIES OWING AS A RESULT OF THIS DECISION ARE PAYABLE, OR SATISFACTORY		19. SECURITY REQUIRED, BEFORE A REQUEST MAY BE FILED UNDER SUBSECTION 60(1)				20. OF THE CUSTOMS ACT.					
21. VOUS NE POUVEZ PRESENTER UNE DEMANDE EN VERTU DU PARAGRAPHE 60(1) DE LA		22. LOI SUR LES DOUANES AVANT D'AVOIR PAYE LES DROITS EXIGIBLES EN RAISON DE				23. CETTE DECISION OU AVANT D'AVOIR DEPOSE UNE GARANTIE SATISFAISANTE A CET		24. EGARD.			
18. PROVISIONAL DUTY ASSESSED UNDER SECTION 8 OF THE SPECIAL IMPORT MEASURES		19. ACT IS PAYABLE WITHIN 30 DAYS FROM THE DATE OF THE DECISION UNLESS				20. SATISFACTORY SECURITY IS POSTED IN RESPECT OF THE AMOUNT OWING. ANY					
21. AMOUNT OWING AFTER 30 DAYS, OTHER THAN THAT SECURED BY BOND, BECOMES		22. SUBJECT TO COLLECTION ACTION.				23.					
B2-1 (09)											
								COPY - COPIE 1			

**EXAMPLE 3 - continued**

 <b>Canada Border Services Agency</b> / <b>Agence des services frontaliers du Canada</b>										<b>CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT</b> <b>DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT</b>										<b>PROTECTED (WHEN COMPLETED)</b> <b>PROTÉGÉ (UNE FOIS REMPLI)</b> <b>B</b>									
1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON K1B 2C3															2. Transaction NO. - N° de transaction  00000625874229					3. GST Registration NO. - N° de TPS  Business Number Numéro d'entreprise					4. Importer NO. - N° de l'importateur 5. Office NO. - N° de bureau 6. Original Transaction NO. - N° de la transaction originale 7. Y - A - M - D - J 0495 00000625696041 2011/08/24				
9. Sub HDR NO. - N° de sous-en-tête					10. Broker / Agent - Courtier / agent					11. Security NO. - N° de sécurité  Page NO. - N° de page 3					12. Country of Origin - Pays d'origine 13. Place of Export - Lieu d'exportation 14. Tariff Treatment - Traitement tarifaire 15. Direct Shipment Date - Date d'expédition directe 16. Currency Code - Code devise 17. Time Limit - Délai 2013/03/11														
18. Line / Ligne 19. Description - As Ruled / Désignation - Selon la décision 20. Special Authority / Autorisation spéciale																													
21. Classification No. / N° de classement		22. Tariff CD / CD tarif	23. Quantity / Quantité		24. U - M	25. VDF Code / Code VD	26. SIMA CD / CD LMSI	27. Rate of Customs duty / Taux de droit de douane		28. E.T. Rate / Taux T.A.	29. GST Rate / 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. 19. 20. <b>LES DROITS PROVISOIRES IMPOSES EN VERTU DE L'ARTICLE 8 DE LA LOI SUR LES MESURES SPECIALES D'IMPORTATION SONT PAYABLES DANS LES 30 JOURS SUIVANT LA DATE DE LA DECISION A MOINS QU'UNE CAUTION SATISFAISANTE NE SOIT DEPOSEE A L'EGARD DU MONTANT DU. TOUT ARRIERE APRES 30 JOURS, AUTRE QUE LE CAUTIONNEMENT GARANTI, FERA L'OBJET D'UNE MESURE DE RECOUVREMENT.</b>																													
18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36.																													
18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36.																													
18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36.																													

B2-1 (09)

COPY - COPIE 1







EXAMPLE 3 - continued

1. Importer Name and Address - Nom et adresse de l'importateur  XYZ COMPANY LTD. 123 CIRCLE ROAD OTTAWA ON  K1B 2C3				2. Transaction NO. - N° de transaction  00000625874229				Business Number Numéro d'entreprise					
3. GST Registration NO. - N° de TPS				4. Importer NO. - N° de l'importateur		5. Office NO. - N° de bureau 0495		6. Original Transaction NO. - N° de la transaction originale 00000625696041		7. Y - A M D - J 2011/08/24			
9. Sub HDR NO. - N° de sous-en-tête				10. Broker / Agent - Courtier / agent				11. Security NO. - N° de sécurité				Page NO. - N° de page 5	
12. Country of Origin - Pays d'origine				13. Place of Export - Lieu d'exportation				14. Tariff Treatment - Traitement tarifaire				Date of Decision - Date de la décision 2013/03/11	
15. Direct Shipment Date - Date d'expédition directe				16. Currency Code - Code devise				17. Time Limit - Délai					

18. Line / Ligne	19. Description - As Ruled / Designation - Selon la décision	20. Special Authority / Autorisation spéciale								
21. Classification No. / N° de classement	22. Tariff CD / CD tarif	23. Quantity / Quantité	24. U - M	25. VDF Code / Code VD	26. SIMA CD / CD LMSI	27. Rate of Customs duty / Taux de droit de douane	28. E.T. Rate / Taux T.A.	29. GST Rate / 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					

Payment can be presented or mailed to any CBSA's office. Payment can be in the form of cash, traveller's cheques, official money orders, or certified cheques made payable to the Receiver General of Canada. Uncertified cheques may be accepted if security has been deposited with CBSA.

Le paiement peut être fait en espèces, par chèque de voyage, par mandat-poste ou par chèque visé libellé à l'ordre du Receveur général du Canada. Les chèques non certifiés seront acceptés si une garantie a été déposée au bureau de l'ASFC.

FOR IMMEDIATE ACTION: SHOULD BE DIRECTED TO YOUR CUSTOMS/TRAFFIC DEPARTMENT OR CUSTOMS BROKER/AGENT

POUR ACTION IMMÉDIATE: ACHEMINEZ À VOTRE SERVICE DE DOUANE OU À VOTRE COURTIER/AGENT EN DOUANE

TORONTO ONTARIO  
SYS MAINT OFFICER TEST/MAINT  
AGENT-ESSAIS ET MISE A JOUR

31.	32.	33.	34.	35.	36.						
-----	-----	-----	-----	-----	-----	--	--	--	--	--	--

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