

country of final destination. The Transshipment Regulations issued under the authority of the *Export and Import Permits Act* specify that the billing documents issued by the transportation company for such shipments must originate outside Canada.

29. Goods in transit through Canada shall be covered by a cargo control document from the point of entry to the point of exit in accordance with Memorandum D3-1-1. The goods are not required to be documented on form B 13, nor should they be reported under the Summary Reporting of Exports Program.

Exportation of Goods Subject to the Requirements of Other Departments or Agencies

30. The requirements of other government departments and agencies are listed in separate memoranda (see D19 Memorandum series). Customs Inspectors should consult the Index to Legislation, Directives and Manuals Applicable to Customs (Customs Index) to locate the appropriate instructions.

Amended Declarations and Confirming B 13 Forms for Interim Export Declarations

31. In cases where, after exportation of goods, errors or omissions are discovered in export declarations by Customs or where interim declarations are submitted and accepted at time of exportation, amended or confirming export declarations must be submitted within five (5) days of the date of the prime form B 13. The amended or confirming declaration is to be prepared as follows:

- (a) the notation "Amended export declaration, fields. . .", with the numbers of the amended fields, is to be shown in a prominent position in the body of the form;
- (b) if the amended fields are fields 17, 21, 22, 23, or 24, the declaration is to show "Declared as . . ." followed by the wording on the prime form B 13, and then "Should be. . ." followed by the corrected data.

Example

To amend form B 13 of January 2, 1980, Fort Erie, Ontario, for description:

- Show in field 21: "Declared as: New Railway rails, carbon steel, not heat treated 7302.10.30. Should be: Reroll worn iron railway rails 7302.10.11."
- For all fields which remain unchanged: show as originally declared, except that fields 30 to 33 are to show the date, signature, etc., applicable to the amended declaration.

32. When the properly completed form B 13 is received, the interim form B 13 or the declaration containing errors or omissions is to be withdrawn from the suspense file and the export declaration number originally assigned is to be notated in field 2 of the amended or confirming export declaration.

Note: If errors to export declarations are discovered by the exporter after exportation of the goods, an amended declaration is to be submitted together with a copy of the prime export declaration. Customs will attempt to retrieve its copy to the prime declaration in order to obtain the original declaration number. If this is not possible, the amended form B 13 together with the exporter's copy of his original declaration are to be forwarded to Statistics Canada unnumbered.

33. The new declaration is to be stamped, the original attached to the prime export declaration and place on file and the duplicate forwarded to Statistics Canada (see paragraphs 19 and 21 of this Memorandum).

34. All amended or confirming export declarations are to be flagged to alert Statistics Canada that these are amendments to previous export declarations or confirmations of interim export declarations.

Penalty Information

35. Customs recognizes that undue delay of export shipments may have a detrimental effect on the national economy, and is not in Canada's national interest. At the same time, the impact on national economic policy of export trade statistics cannot be over emphasized. Exporters of goods from Canada should be aware that they are obliged by law (*Customs Act*, section 95) to file export declarations with Customs before their goods are exported from Canada. Those exporters who fail to honour this obligation will find that this failure may result in the assessment of monetary penalties or detention of their goods or both.

36. As a general principle, goods will not be withheld export clearance for the sole reason that an export declaration is incorrect or is missing. A declaration known to be in error shall be treated as an interim declaration. If a declaration is missing, a copy of the transportation document shall be supplied by the carrier for use as a tracing document by Customs. Exporters will be given notice that unless the missing documents are received within (5) days, penalty action may be taken.

37. Export shipments will be detained in the following circumstances:

- (a) goods subject to export control will be detained:
 - (1) if no export permit or licence is presented,
 - (2) if the quantity for export is greater than the quantity authorized by the permit or licence,