

15. Export declarations covering postal shipments shall be presented to the Postmaster at the mailing point who will forward them to the nearest Customs office. The Postmaster may stamp an extra copy of the declaration for the exporter as proof the goods were delivered for export.

16. Export declarations covering goods shipped from inland points via commercial carriers or via the vendor's own truck should accompany the goods to the point of exit for submission to Customs prior to export or may be delivered by the exporter directly to the exporting carrier. In the case of goods exported via non-audit air carriers or sea carriers, the export declaration shall be delivered to Customs at the place where the goods are laden for direct exportation under a through air waybill or bill of lading, and on the same aircraft or vessel. When goods are exported via audit air carriers, the place of lading is considered to be the point of exit provided that the goods are on a direct movement out of Canada and covered by a through air waybill. Notwithstanding the above, goods loaded for export by an audit air carrier and travelling on a through air waybill may be transferred to a highway vehicle for export. A copy of the through air waybill annotated "Export declaration filed at" (if such an export declaration is required) or a reference to the exporter's authority to report exports by the summary report method must accompany the goods for presentation to Customs at the point of exit from Canada.

Collection and Verification

17. Carriers, upon leaving Canada, will deposit export declarations describing goods laden on board for export. The declarations are to be date-stamped daily with the point of exit "Export" stamp. They need not be numbered immediately upon receipt but this operation should be completed before the end of the day.

18. If a stamped B 13 form is required for goods subject to the *Export and Import Permits Act*, an extra copy of the B 13 form is to be presented. It will be stamped by Customs and returned to the carrier at the time of exportation.

19. After numbering, copies of export declaration including attachments are to be distributed as follows:

- (a) first - Customs files,
- (b) second - held for mailing to Statistics Canada.

20. Customs copies are to be filed in numerical sequence.

21. Statistics Canada's copies are to be held in strict numerical sequence until the end of the last shift of the final day of the month, or until one hundred processed B 13 forms are on hand, whichever occurs first. At this time they are to be forwarded to Statistics Canada in SC2 envelopes. A stock of these envelopes may be obtained by contacting:

International Trade Division
 Statistics Canada
 Ottawa, Ontario
 Canada K1A 0Z9

22. Those offices, designated by International Trade Division of Statistics Canada to forward import and export documents by Priority Post, will use this service on the pick-up dates arranged.

23. Interim export declarations and declarations found to contain errors are to be processed together with the properly completed B 13 forms. The first copy is to be retained in a suspense file and the second copy is to be forwarded to Statistics Canada in accordance with paragraph 21 of this Memorandum.

24. It is not necessary to show the export declaration number against the appropriate line on outward reports. It will be sufficient to show thereon the date of processing of the form B 13 by means of a line dater.

25. In all cases when the export movement of a shipment is cancelled, the exporter or his agent is to notify the Customs office where the form B 13 was taken to account by means of a copy of the cancelled transportation document or the return transportation document. Customs will then cancel the form B 13 and notify other concerned departments or agencies of such cancellation.

26. Attached to this Memorandum is an appendix displaying a specimen B 13 form with instructions for completion.

Goods Exported from Sufferance Warehouses

27. Goods exported from a sufferance warehouse prior to being released from Customs are not required to be declared on an export declaration, but must be documented on a Customs cargo control document as specified in the D3 Memorandum appropriate to the mode of transport. The cargo control document is considered to be the export declaration required by law, and must be presented to Customs at the point of exit prior to the export of the goods. The provisions of the *Export and Import Permits Act* apply to goods exported from sufferance warehouses.

Goods in Transit

28. Goods in transit are those which have been shipped from one country to a consignee in another country or in a different region of the same country, through Canadian territory. In such cases the transportation documents, such as bills of lading, waybills or similar documents, will show the name and address of the shipper, the ultimate consignee and the