

Failure to submit export declarations can result in the detention of goods or monetary penalties. Export shipments may be detained by Canada Customs under the following circumstances:

- lack of required export permits or licenses;
- the quantity being exported is higher than the granted on the export permit or license;
- presentation of an expired license or one that is not yet effective;
- the exporter is in default of payment of duties and/or taxes.

SUMMARY REPORTING OF EXPORTS

Subject to some criteria, exporters may summarize their exports in one report. Although a standard form does not exist, the format of the report must meet certain requirements. (See exhibit 4 at the end of Part I.)

For an exporter to qualify for the summary reporting of exports, an application must be submitted to the nearest customs office to obtain a required authorization under this program. The exporter should also ask customs if the product to be exported qualifies under "authorized commodities".

The following goods are excluded from summary reporting:

- temporarily imported goods being exported;
- goods exported temporarily for exhibitions, repairs etc.
- all other goods that are not required to be individually reported.

One of the following volume requirements must also be met:

- 250 or more shipments per year with a minimum total value of \$100,000;
- 250 or more shipments per year of goods shipped in bulk;
- 250 or more shipments per year of goods classified as a single export commodity. This may apply only if transported by a single mode of transportation directly to the final destination;
- 25 or more shipments of seasonal goods per month, with a minimum value of \$15,000 per month;

- one or more shipments transported by pipeline or other continuous modes of transportation.

The data requirements can be summarized as follows:

- point of exit;
- country or countries of destination (if destined for the United States, the State must be specified);
- mode of transport;
- Harmonized System classification number;
- goods description;
- FOB value in the currency of the transaction (one type of currency per report);
- quantity;
- country or countries, province or provinces of origin.

BILLS OF LADING

A bill of lading is a document that relates to the physical movement of goods. It represents the contract between shipper and carrier for the transportation of goods from a point of origin to a named destination. This contract is issued at the place of departure signed by the carrier or its agent. All the information that appears on the document is supplied by the shipper (bills of lading forms are supplied by the respective carrier free of charge). The bill of lading establishes the carrier's responsibilities and liabilities for loss or damage to the goods while in its custody.

The format of a bill of lading varies in size and appearance. Depending on the mode of transport and the shipping company, they all basically require the same information. The terms and conditions of the contract are usually in fine print on the reverse side of the document.

Bills of lading are issued according to the mode of transport:

- ocean bill of lading;
- inland bill of lading (truck or rail);
- airwaybill.

OCEAN BILLS OF LADING

In addition to a contract of carriage, the ocean bill of lading signed by the owner of the ship represents the document of title to the goods. Subject to certain conditions the ocean bill of lading is also a negotiable docu-