

- (c) conveyances in international commercial transportation service;
- (d) commercial goods having a value of less than C\$2 000;
- (e) goods covered by a Canadian or foreign A.T.A. Carnet, or a Temporary Admission Permit form E 29B, which are temporarily imported and are released by Customs without documentation;
- (f) goods which are exported from a sufferance warehouse prior to their release from Customs;
- (g) goods which are "goods in transit";
- (h) goods which are "transit cargo";
- (i) goods (domestic or duty paid) exported by the Department of National Defense to its defence bases abroad, when such goods are for the use of and will remain the property of that Department.
- (j) goods imported on a 1/60th or 1/120th basis;
- (k) ships stores;
- (l) goods reported by means of a summary export declaration;
- (m) commercial goods accompanying the traveller which are documented on form Y 38 (see Memorandum D20-1-4).

7. The classes of goods outlined in paragraphs 6(a) to (d) of this Memorandum are exempt from any requirements to report in writing at time of exportation, provided their exportation is not prohibited, controlled or regulated by any Acts or regulations.

8. Goods temporarily imported into Canada for repair, addition or further processing must be declared for export when the Canadian value added is \$2 000 or more.

9. Form E 15 is to be completed when goods are to be exported under Customs supervision. For further information, refer to Memorandum D6-2-3.

10. Subject of paragraph 18 of this Memorandum, export declarations are required by Customs in duplicate, and no additional copies will be validated. Any continuation sheets or invoices must be attached to both the Customs and Statistics Canada of the export declaration.

11. Subject to paragraph 13 of this Memorandum, a separate export declaration shall be filed for each shipment required to be declared. Interim declarations are only acceptable in the case of marine shipments. Interim declarations are to be confirmed within five (5) working days from the date of export. In an instance when the carrier prepares the interim declaration to facilitate the movement of the goods, he should contact the exporter immediately in order that the perfect declaration may be presented within the time limit.

12. The interim report for marine shipments must show the following information:

- (a) exporter number, name and address of exporter;
- (b) name and address of consignee;
- (c) country/province of origin of goods;
- (d) country of final destination;
- (e) number of packages;
- (f) description of goods; and
- (g) if containerized, container number.

Any documentation which shows the foregoing information will be acceptable to Canada Customs for interim reporting purposes. All certificates, licences, permits or other documentation required by Section 5 of the Regulations must accompany the interim report.

13. An export shipment consisting of several carloads, truckloads, etc., shipped to the Canadian point of exit for export to one destination, under one bill of lading on one vessel, train or airplane may be accounted for on one export declaration.

14. Subject to paragraphs 6 and 12 of this Memorandum, goods exported from a customs bonded warehouse or an excise bonding warehouse shall be declared on an export declaration in addition to any other documentation required. The export declaration shall display the country of origin of the goods in field 17, and the notation "Customs Ex-Warehouse" or "Excise Ex-Warehouse" in field 21.