

APPENDIX H

1 Department of National Revenue — Memorandum D20-1-1

Revenue Canada
Customs and Excise

Subject

REPORTING OF EXPORTED GOODS REGULATIONS

This Memorandum outlines and explains the policy and procedures relating to the reporting for export of shipments from Canada.

Guidelines and General Information:**Introduction**

1. Some form of export report or declaration has been in use since the formation of the Customs service in Canada, and the requirements pertaining to it were, at one time, strictly enforced. In the past, goods were not allowed to be exported until an export declaration was delivered to Customs at the point of exit and verified against the goods. Over the years, the verification requirements have been relaxed to facilitate the movement of export shipments. Examination of exports is not required generally, but is undertaken for specific purposes.

2. Too much emphasis cannot be placed on the importance of collecting accurate and timely export trade statistics. Export declarations contain information which directly affects the balance of trade figures, an important element in determining national economic policy. Customs historically has been charged with the responsibility of gathering these statistics; the method used is to require the owners, shippers or consignors to submit export declarations to Canada Customs at the point of exit from Canada.

3. In the interest of expediency, but subject to certain conditions, this requirement has been modified to permit direct reporting to Statistics Canada by means of a monthly summary method. Further information may be found in Memorandum D20-1-2, Summary Reporting of Exports.

Definitions

4. In this Memorandum:

“Amended export declaration” means an export declaration filed to correct an error or omission discovered after a prime export declaration has been submitted.

“Confirming export declaration” means an export declaration filed to complete information missing from an interim declaration.

“Interim export declaration” means an export declaration known to have information missing at the time of presentation to Customs. This type of declaration may only be used for marine shipments.

“Perfect export declaration” means a fully completed export declaration.

“Exporter” includes any person acting on behalf of an exporter, shipper or consignor.

“Goods exported” means goods shipped from Canada which are not considered to be “goods in transit” nor “transit cargo.”

“Goods in transit” means goods routed through Canada on a through bill of lading from one place outside of Canada to another place outside of Canada.

“Transit cargo” means goods consigned to a foreign destination, moving through Canadian territory by vessel or aircraft, and not unloaded from the vessel or aircraft for transshipment.

Goods Exported

5. Subject to paragraphs 6 and 12 of this Memorandum, all goods exported from Canada are required to be declared on Export Declaration, form B 13, at the point of exit prior to the exportation of the goods. The exporter is responsible for preparation of the export declaration and for ensuring that it is presented to Customs with the shipment at the point of exit from Canada.

6. The following classes of goods are not required to be individually declared for export on form B 13 provided their exportation is not prohibited, controlled or regulated by any Acts or regulations:

- (a) gifts, personal effects and household effects;
- (b) traveller's baggage and conveyances;