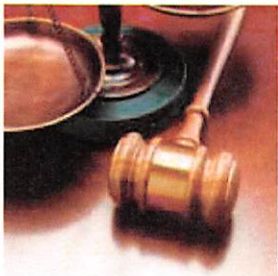




Did you know that certain exporters must report exports from Canada?

By Cyndee Todgham Cherniak on September 8th, 2015

Posted in Border Security, Cross-border deals, Cross-border trade, Export Controls & Economic Sanctions, Exports



It is true. There are legal requirements to report certain exports from Canada. On September 1, 2015, the Canada Border Services Agency (“CBSA”) reissued updated D-Memorandum D-20-1-1 “Exporter Reporting” to remind exporters of the rules.

Any exporter, including a non-resident exporter may be required to report the goods being exported. The exporter is the person who exports the goods (not necessarily the courier or transport company). The exporter may delegate to a third party (e.g., a freight forwarder or customs broker) the act of completing and/or submitting the exporter declarations to the CBSA. However, the exporter remains liable for ensuring that the information is accurate and complete and is submitted within the time frames required by law or regulation.

What goods must be reported?

D-Memorandum D-20-1-1 and sections 95 to 97.2 of the *Customs Act* contain more details and should be reviewed. I will cover only a few highlights. The most important law to remember is that subsection 95(1) of the *Customs Act* provides that:

“[Subject to the Regulations], all goods that are exported shall be reported at such time and in such manner as may be prescribed.”

The relevant regulations are the *Reporting of Exported Goods Regulations*.

Generally, goods can be divided into the following 12 categories:

- 1) Restricted Goods (must be reported);
- 2) Special Goods (must be reported);
- 3) Non-restricted goods that will return to Canada after being exported (must be reported in order to facilitate re-importation reporting requirements);

- 4) Non-restricted goods previously imported into Canada for additions, repairs or further processing that are leaving Canada(must be reported);
- 5) Permanently exported conveyances (must be reported);
- 6) Commercial goods valued over \$CDN 2000 (must be reported);
- 7) Commercial goods valued less than \$2000 (these are exempted from reporting requirements unless they are restricted goods and special goods);
- 8) Monetary instruments valued over \$CDN 10,000 (must be reported);
- 9) Monetary instruments valued less than \$CDN 10,000 (do not need to be reported);
- 10) Fish or seafood caught in Canadian territorial waters by a commercial fishing vessel (must be reported);
- 11) Non-restricted personal goods and household effects (excluding those of an emigrant) (do not need to be reported); and
- 12) Personal gifts of non-restricted goods (do not need to be reported).

There are different documents/forms to complete depending on the category of goods.

Be aware of the reporting requirements and time frames. The CBSA is stepping up seizures on unreported exported goods.

Tags: Canada Border Services Agency, CBSA, commercial goods, compliance, criminal prosecution, Customs, exports, exporter.monetary instrument, seizure

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