



Ottawa, October 15, 2014

# Memorandum D17-1-21

## Maintenance of Records in Canada by Importers

### In Brief

1. This memorandum has been revised to update the Canada Border Services Agency (CBSA) policy concerning the requirements regarding the maintenance of records, in and outside of Canada.
2. References to electronic imaged or microfilmed format have been updated to include the changes to the National Standards of Canada reflected in the document CAN/CGSB-72.34-2005, *Electronic Records as Documentary Evidence*.
3. A new paragraph regarding the impact of the eManifest Portal on an importer's record-keeping obligations was added.
4. An example of an agreement to maintain records outside of Canada has also been added in an appendix to this memorandum.

This memorandum provides information concerning the requirements regarding the maintenance of records by importers at their place of business in Canada, or at any other place designated by the Minister.

### Legislation

Sections 40, 41, 43 and 109 of the [Customs Act](#)  
[Imported Goods Records Regulations](#)

## Guidelines and General Information

### Importer Records Maintained Within Canada

1. Record-keeping requirements for imported commercial goods apply to resident and non-resident importers, including exporters abroad who ship commercial goods to themselves in Canada.
2. Generally, an importer is required to maintain imported goods records at its place of business in Canada. However, an importer may submit an application to the Canada Border Services Agency (CBSA) requesting authorization to maintain records at a location in Canada other than its place of business. The letter must identify the business address where the records will be maintained and how the location relates to the importer (e.g., accountant's office, customs broker office).

### Non-resident Importers

3. Non-resident importers usually do not maintain a place of business in Canada but may forward invoices, shipping records, and other related documents to a licensed customs broker who prepares accounting documents on their behalf, pays duties, takes delivery of the goods, and arranges delivery based on their instructions.
4. A customs broker, accountant, or other authorized agent may be designated by a non-resident importer to maintain its records in Canada. The CBSA will only authorize this designation when the importer submits a request in writing for review and approval indicating the business address where the records will be maintained as well as the agent's relationship to the importer. It should be noted that when the CBSA authorizes such requests for an

agent to maintain records, the importer continues to be responsible for all of the legislative requirements of subsections 40(1) and 43(1) of the [Customs Act](#) (the Act) and related regulations.

## Records Maintained Outside of Canada

5. Importers may also submit a request to the CBSA for an authorization to maintain records at their place of business outside of Canada, at a specific location authorized by the CBSA, or designate an agent to keep records on their behalf. An example of the information required on an agreement to maintain records outside of Canada can be found in the Appendix to this memorandum. The agreement must be signed and forwarded to the following address:

Non-resident Importer Program  
Trade Operations Division  
Canada Border Services Agency

### **Courier/street address**

1980 Matheson Blvd East  
Mississauga ON L4W 5R7

### **Mailing address**

PO Box 7000 Stn A  
Mississauga ON L5A 3A4

## Imaged and Microfilmed Records

6. Where records are maintained in an electronic imaged or microfilmed format, the imaging or microfilming program must adhere to the National Standards of Canada, CAN/CGSB-72.34-2005, *Electronic Records as Documentary Evidence*, and CAN/CGSB-72.11-93, *Microfilm and Electronic Imaging as Documentary Evidence*. These Standards are available from the [Canadian General Standards Board](#).

## Electronic Data Processed Records

7. Records maintained in electronic imaged or microfilmed format are recognized as records of account, provided the medium can be related back to the supporting source documents or hard copy documents and is supported by a system capable of producing an accessible and readable copy.

8. All records of account (including source documents) available in paper format must be kept, except where an acceptable electronic imaging or microfilming program identified in paragraph 6 is in place.

9. The CBSA eManifest Portal users are required to retain separate records in respect of imported goods in accordance with the information provided in this memorandum. The eManifest Portal is not to be used for record-keeping.

10. Records kept outside of Canada and accessed electronically are not considered to be records in Canada. However, where records are maintained electronically at a location outside of Canada, a copy of the records may be accepted, provided these are made available to the CBSA in Canada or at a location designated by the Minister in an electronically readable and useable format.

## Availability for Inspection and Delivery

11. The records referred to in sections 2 and 3 of the [Imported Goods Records Regulations](#) (the Regulations) shall be kept in such a manner as to enable a CBSA officer to perform detailed audits and verifications to obtain, or verify the information upon which a determination of the amount of the duties paid or payable was made.

12. In accordance with subsection 43(1) of [the Act](#), the Minister may, for any purpose related to the administration or enforcement of the Act, require from any person the production of any record, book, letter, account, invoice, statement (financial or otherwise), or other document at a place, and within the time specified therein.

13. In addition to granting access to the records, the importer must provide access to key personnel who can deliver explanations on the information provided.

## Non-compliance

14. Where it is determined that an importer has failed to comply with any of the requirements for the maintenance of records, the importer will be requested to fulfill these requirements within a reasonable period of time. If an importer fails to comply with the requirements of record maintenance under subsection 40(1) of [the Act](#), the CBSA may:

- (a) assess Administrative Monetary Penalty System (AMPS) penalties in accordance with subsection 109.1(1) of the Act;
- (b) detain under the authority of section 41 of the Act, any goods imported by the importer until the importer has complied with the requirements.

15. Where a person who is required by subsection 40(1) of [the Act](#) to keep records, other than a person referred to in section 3.1 of [the Regulations](#), has not kept records or has been requested to provide records in accordance with subsection 43(1) of the Act and fails to do so, preferential tariff treatment may be denied or withdrawn for the commercial goods that are the subject of those records.

## Additional Information

16. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time except holidays). TTY is also available within Canada at: **1-866-335-3237**.

## Appendix

### Agreement to maintain records outside of Canada

The Canada Border Services Agency (CBSA) may authorize importers to maintain records, relating to imported goods, outside of Canada. The purpose of this document is to record and set out the agreement made, between the importer and the CBSA, concerning the availability of records, relating to the imported goods for verification purposes.

**This Agreement must be completed in full, and the original must be forwarded to the address indicated at the bottom of this document. An incomplete and/or incorrect application will be denied and returned for proper completion. A copy of this Agreement should be held for your records.**

I/We,

Legal Company Name

undertake that our records will be made available in Canada upon request, at a location to be determined by the CBSA and the importer should the records be requested, or that we will bear the full costs and expenses of one or more officers from the CBSA travelling to our facility located at the following address, where our records will be maintained:

<b>Business Street Address</b>					
City	State / Province	Postal / Zip Code	Country	Telephone	Facsimile
<b>Business Mailing Address (if different from above)</b>					
City	State / Province	Postal / Zip Code	Country	Telephone	Facsimile
<b>Records Street Address (if different from Business Address)</b>					
City	State / Province	Postal / Zip Code	Country	Telephone	Facsimile
<b>Records Mailing Address (if different from above)</b>					
City	State / Province	Postal / Zip Code	Country	Telephone	Facsimile

Canada Revenue Agency Business No.\*

**RM**

\*The BN must be provided and must be composed of the following: a 9-digit Business Number followed by a 4-digit RM extension.

If you do not have a BN or RM extension or need to update any of your business information please contact the Canada Revenue Agency at 1-800-959-5525.

If applicable, provide the name of the customs brokerage presenting this form and the agent's name and contact information.

Customs Brokerage Company Name			Agent's Name		
<b>Business Street Address</b>					
City	State / Province	Postal / Zip Code	Country	Telephone	Facsimile

I/We have read, understood, and agree with the foregoing. (Two signatures are required. If there is only one signing officer, a corporate seal must be imprinted on this form.)

<b>1. Signing Officer</b>					
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Name (please print)	Signature (blue ink only)	Title	Telephone	Date (yy-mm-dd)	
<b>2. Signing Officer</b>					
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Name (please print)	Signature (blue ink only)	Title	Telephone	Date (yy-mm-dd)	

**The original Agreement must be forwarded to the following address:**

Non-Resident Importer Program  
Trade Operations Division  
Canada Border Services Agency

**Courier/Street address**  
1980 Matheson Blvd East  
Mississauga ON L4W 5R7

**Mailing address**  
PO Box 7000 Stn A  
Mississauga ON L5A 3A4

Telephone: 905-803-5224  
Fax: 905-803-5353  
Email: [cm-go@cbsa-asfc.gc.ca](mailto:cm-go@cbsa-asfc.gc.ca)

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	7635-4
<b>Legislative References</b>	<u><i>Customs Act</i></u> <u><i>Imported Goods Records Regulations</i></u>
<b>Other References</b>	CAN/CGSB-72.34-2005, <i>Electronic Records as Documentary Evidence</i> CAN/CGSB-72.11-93 <i>Microfilm and Electronic Imaging as Documentary Evidence</i>
<b>Superseded Memorandum D</b>	D17-1-21 dated September 4, 2008