

Excise Duty Memoranda Series

9.3.1 Export Documentation

January 2005

Overview	This memorandum lists the types of documents that are acceptable as evidence of export on excisable goods such as spirits, wine and tobacco products for purposes of the <i>Excise Act, 2001</i> (the “Act”).
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Disclaimer	The information in this memorandum does not replace the law found in the Act and its Regulations. It is provided for your reference. As it may not completely address your situation, you may wish to refer to the Act or its Regulations, or contact any Canada Revenue Agency (CRA) tax services office for additional information.
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Requirement for evidence of export

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| Proof of export required | 1. The Act permits the export of non-duty-paid excisable goods such as spirits, wine, or tobacco products under certain circumstances, provided that proper proof of export is available to the CRA for verification purposes. |
| Sufficient documentary evidence | 2. All documents used as evidence of export must be sufficient to enable the entire shipment of spirits, wine, or tobacco products to be traced from its origin in Canada to its destination outside Canada. When the specific destination cannot be determined, the CRA must be able to ascertain that the goods did leave Canada. |
| Time limit | 3. Where a person exports non-duty-paid excisable goods, that person shall obtain sufficient evidence of export within three months of reporting the goods as exported. |


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La version française de ce document est intitulée *Documents relatifs à l'exportation*.

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4. The documents described in this memorandum may also be used as examples of evidence that shipments of goods that would otherwise be subject to excise duty have been properly delivered to ships' stores in accordance with the *Ships' Stores Regulations*, to accredited representatives, or to a duty free shop for sale in accordance with the *Customs Act*.

Export documentation

Standard documentation for goods exported

5. Generally, no single document will provide adequate evidence that the particular goods have been exported. However, a combination of the following documents may be used to establish satisfactory evidence that excisable goods have left and have not returned to Canada, or, if they are returned to Canada, that a proper Customs entry has been made. This list is not exhaustive, and other documents specific to the export transaction may provide equally reliable evidence.

- Customs form B13A, *Export Declaration* (manual or automated) for goods valued at CAN \$2,000 or more and the final destination of the goods is a country other than the United States (U.S.), Puerto Rico, or the U.S. Virgin Islands.
 - Form B60, *Excise Duty Entry*.
 - Form E60, *Tobacco Products Export Form*.
 - A landing certificate issued by port authorities of the country to which the goods were exported, authenticated by a principal officer of customs, a British or Canadian trade commissioner, or a British or Canadian consul, establishing that the goods have been landed and duly delivered to the customs authorities of the country named in the certificate.
 - Customs form K36A, *Ship's Stores Declaration and Clearance Certificate*, showing that the goods have been landed on board a vessel or aircraft.
 - A commercial invoice.
 - Purchase agreements(s) or billings(s) between the supplier and the customer(s).
 - A copy of the transportation document that describes the delivery service, in the form of a bill of lading issued by or on behalf of a carrier. A bill of lading can also be replaced by non-negotiable documents such as a pro-bill, waybill, consist sheet, sea waybill, liner waybill, freight receipt, and combined or multimodal transport documents. When bills of lading are not used in the relevant trade, the parties should either use the terms "Free Carrier (name point)", or "Freight/Carriage paid to (name point)", or alternatively, stipulate in the F.O.B., C. & F. and C.I.F. terms that the seller should provide the buyer with the usual documents or other evidence of the delivery of the goods to the carrier.
 - Customs brokers' or freight forwarders' invoices relating to the supply.
 - Import documentation required by the country to which the goods are exported.
6. Paper documents as well as electronically stored data are acceptable.

Documents to substantiate goods exported to the U.S.

7. Documents that may be acceptable to substantiate exports to the U.S. include the following U.S. Customs Border Protection (CBP) forms:

- Form 1302A, *Cargo Declaration*;
- Form 3227, *Certificate of Disposition of Imported Merchandise*;
- Form 3461, *Entry/Immediate Delivery*;
- Form 7501, *Entry Summary* (note that this document is invalid unless filled out at the time of exportation); and
- CPB Form 7533, *Entry Manifest*.

8. Additional information relating to U.S. export documents and procedures is available in the publication entitled *Importing into the United States, A Guide for Commercial Importers*, available at www.customs.ustreas.gov/xp/cgov/toolbox/publications/trade/.

Transportation by ship, rail, aircraft or truck

9. Transport documents for shipments of goods by ship, rail, aircraft or truck may include:

- an Ocean (Marine) Bill of Lading;
- Customs form A6A, *Freight/Cargo Manifest – Cargo Declaration*;
- Customs form A8A(B), *Customs Cargo Control Document*;
- Customs form A5, *Train Report – Outward*;
- an Airway Bill;
- an independent Inspector's Report;
- a Port Ullage Survey Report (for losses by evaporation);
- An Inspection Report that certifies the quantity and quality of goods loaded;
- A Landing Certificate and meter tickets at the port of discharge;
- Customs form E15, *Certificate of Destruction/Exportation*, validated by an authorized Canada Border and Services Agency (CBSA) officer; and
- a destination Receiving Report.

10. Additional information on export requirements and records maintenance is available in Customs brochure RC4116, *Exporting Goods from Canada – A Handy Customs Guide for Exporters*, available on the CBSA Web site at www.cbsa-asfc.gc.ca/E/pub/cp/rc4116/rc4116-e.pdf.

Retention of information

Keeping records ss 206(1)

11. Persons wishing to export excisable goods should retain copies of all documents for their records, as these documents and any other evidence of export are subject to audit and must be retained for verification purposes.

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12. Additional information on the requirement to maintain books and records is available in Excise Duty Memorandum 9.1.1, *General Requirements for Books and Records*.

Offences and penalties

Failure to comply

13. Where a person exporting excisable goods fails to maintain sufficient documentation as evidence of export, they may be subject to a penalty under the Act.

14. Additional information on offences and penalties will be provided in Excise Duty Memorandum 11.2.1, *Offences and Penalties*.

All of the memoranda in the Excise Duty Memoranda Series will be available on the CRA Web site at www.cra-adrc.gc.ca/tax/technical/act2001-e.html.