

Master Penalty Document (Short Version)

No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C001	<i>Customs Act</i> 2(1.3)		Person failed to keep electronic records in an electronically readable format for the prescribed period.	1st - \$150 2nd - \$225 3rd + - \$450	Per Verification
C004	<i>Customs Act</i> 7.1		Person provided information to an officer that is not true, accurate and complete. When a <i>Special Import Measures Act</i> (SIMA) code was not completed correctly for goods imported seven days or more after a preliminary determination was made and after the importer was notified in writing, and ending when the SIMA action is terminated by the Canada Border Services Agency (CBSA) or the Canadian International Trade Tribunal (CITT).	1st - \$150* 2nd - \$225 3rd + - \$450	Per Document
C005	<i>Customs Act</i> 7.1		Person provided information to an officer that is not true, accurate and complete. The information required to be provided in any permit, certificate, licence, document or declaration in respect of imported or exported goods is incorrect.	1st - \$150* 2nd - \$225 3rd + - \$450	Per Document
C008	<i>Customs Act</i> 12(2)		Person (carrier) failed to provide a bar coded cargo control number.	1st - \$150* 2nd - \$225 3rd + - \$450	Per Conveyance
C010	<i>Customs Act</i> 9(3)		While transacting business as a customs broker, a broker failed to make available to an officer, within the time specified by the officer, any records required to be kept under the Regulations.	1st - \$300* 2nd - \$450 3rd + - \$900	Per Request
C011	<i>Customs Act</i> 9(4)		A person transacted or attempted to transact business as a customs broker, or held oneself out as a customs broker and did not hold a licence issued under the subsection 9(1) of the <i>Customs Act</i> and was not qualified under the regulations, or duly authorized to transact business as a customs broker by a person who holds such a licence.	1st - \$500* 2nd - \$750 3 rd + - \$1,500	Per Client
C012	<i>Customs Act</i> 9(4)		Licensed customs broker transacted business as a customs broker at a customs office not specified by the licence.	1st - \$150 2nd - \$225 3rd + - \$450	Per Incidence
C018	<i>Customs Act</i> 11(3)		Person in charge of a commercial conveyance arriving in Canada failed to transport passengers and crew to a customs office designated for that purpose and open for business, forthwith on arrival.	1st - \$250 per person, minimum \$2,500 2nd - \$500 per person, minimum \$5,000 3rd - \$1,000 per person minimum \$10,000	Per Unreported Person/Passenger or Crew

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				4th + - Flat rate \$25,000	
C021	<i>Customs Act</i> 12(1)		Person (Carrier) failed to report imported goods, to customs forthwith in writing at the nearest designated customs office that was open for business.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Shipment
C023	<i>Customs Act</i> 12(1)		Person failed to report conveyances inbound.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Conveyance
C025	<i>Customs Act</i> 13(a)		Person reporting goods under section 12 of the <i>Customs Act</i> inside or outside Canada failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Occurrence
C026	<i>Customs Act</i> 13(b)		When requested by an officer, person failed to present goods, to remove any covering from goods, to unload any conveyance or open any part thereof, or failed to open or unpack any package or container.	1st - \$500* 2nd - \$750 3rd + - \$1,500	Per Request
C031	<i>Customs Act</i> 15		A person failed to report to an officer goods in their possession in respect of which an Act of Parliament that prohibits, controls or regulates the importation of goods has been contravened.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Occurrence
C032	<i>Customs Act</i> 16(2)		Owner, having received the delivery of a wreck to themselves or their agent, failed to have reported such delivery to an officer.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C033	<i>Customs Act</i> 31		Person moved, delivered or exported, or caused to be moved, delivered or exported goods that have been reported but not released, without customs authorization.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Shipment
C036	<i>Customs Act</i> 20(1)		Person transported or caused to be transported within Canada goods that have been imported but which have not been released, without having the appropriate bond or security.	1st - \$500* 2nd - \$750 3rd + - \$1,500	Per Shipment
C037	<i>Customs Act</i> 20(1)		Person who transported goods within Canada that have been imported but have not been released, failed to ensure that the conveyance or container which had been sealed by customs remained sealed until authorization from customs to break the seal was received.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Container or Conveyance
C039		<i>Transportation of Goods Regulations</i> 4(1)(a)	Person transporting goods within Canada that have been imported but have not been released failed to report, as a result of an accident or other unforeseen event, a damaged or broken seal.	1st - \$500 2nd - \$750 3rd + - \$1,500	Per Container or Conveyance

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C040		<i>Transportation of Goods Regulations 4(1)(b) and (c)</i>	Person transporting goods within Canada that have been imported but have not been released failed to report, as a result of an accident or other unforeseen event, the removal of goods from a damaged or disabled container or conveyance or has failed to report that the conveyance or container is damaged or disabled and can no longer transport goods.	1st - \$300 2nd - \$450 3rd + - \$900	Per Container or Conveyance
C042	<i>Customs Act 21</i>		Person who transports or causes to be transported within Canada goods that have been imported but have not been released failed to afford an officer free access to any premises under his control.	1st - \$500 2nd - \$750 3rd + - \$1,500	Per Instance
C043	<i>Customs Act 21</i>		Person who transports or causes to be transported within Canada goods that have been imported but have not been released failed to open any package or container of such goods or remove any covering therefrom.	1st - \$500 2nd - \$750 3rd + - \$1,500	Per Instance
C044	<i>Customs Act 22(1)</i>		Person who is required by subsection 22(1) of the <i>Customs Act</i> to keep records in respect of commercial goods, failed to keep records at the specified place for the prescribed period and in the prescribed manner, or failed to make those records available to an officer within the specified time or answer truthfully questions asked by an officer about the prescribed records.	1st - \$300* 2nd - \$450 3rd + - \$900	Per Instance
C045	<i>Customs Act 25</i>		The operator of a Type BW sufferance warehouse refused to receive any goods brought to the warehouse that qualified under the terms of the licence.	1st - \$150 2nd - \$225 3rd + - \$450	Per Request
C046	<i>Customs Act 27</i>		When requested by an officer, operator of a bonded warehouse or duty free shop failed to allow an officer free access to the warehouse or duty free shop or any premises or place under his control that is attached to or forms part of the warehouse or duty free shop.	1st - \$500 2nd - \$750 3rd + - \$1,500	Per Instance
C047	<i>Customs Act 27</i>		When requested by an officer, operator of a bonded warehouse or duty free shop failed to open any package or container of goods therein or remove any covering therefrom to allow free access to the goods.	1st - \$500 2nd - \$750 3rd + - \$1,500	Per Instance
C048		<i>Customs Sufferance Warehouses Regulations 12(1)</i>	Licensee of a sufferance warehouse failed to ensure that goods received in the sufferance warehouse were stored safely and securely in the area designated for that purpose.	1st - \$500* 2nd - \$750 3rd + - \$1,500	Per Instance

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C049		<i>Customs Sufferance Warehouses Regulations</i> 12(2)	Licensee of a sufferance warehouse allowed a person other than the licensee, an employee of the licensee or an employee of a carrier engaged in the delivery of goods to or the removal of goods from the sufferance warehouse, to enter where goods are stored, without the written authorization or the attendance of an officer.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Instance
C050		<i>Customs Sufferance Warehouses Regulations</i> 12(3)(a)	Licensee failed to have in place procedures to maintain the security of, and restrict access to, the sufferance warehouse.	1st - \$500* 2nd - \$750 3rd + - \$1,500	Per Instance
C051		<i>Duty Free Shop Regulations</i> 14(a)	Licensee of a duty free shop failed to ensure that goods are stored and marked in the manner prescribed in the <i>Duty Free Shop Regulations</i> .	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C052		<i>Duty Free Shop Regulations</i> 14(b)	Licensee of a duty free shop failed to ensure that goods received are held in an area designated by customs until they have been accounted for or have been approved for entry into the inventory.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C053		<i>Duty Free Shop Regulations</i> 14(c)	Licensee of a duty free shop failed to ensure that the duty free shop was locked and sealed when requested by a customs officer or other officer as prescribed in the <i>Duty Free Shop Regulations</i> .	1st - \$250 2nd - \$375 3rd + - \$750	Per Instance
C054		<i>Duty Free Shop Regulations</i> 14(e)	Licensee of a duty free shop failed to ensure that the duty free shop was kept suitable for the safekeeping of the goods stored therein.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C055		<i>Duty Free Shop Regulations</i> 16(1)(a)	Licensee of a duty free shop failed to acknowledge receipt of goods as prescribed in the <i>Duty Free Shop Regulations</i> subsection 16(1).	1st - \$150 2nd - \$225 3rd + - \$450	Per CCD
C056		<i>Duty Free Shop Regulations</i> 16(1)(a)	Licensee of a duty free shop failed to immediately notify the chief officer of customs of the receipt of the goods.	1st - \$150 2nd - \$225 3rd + - \$450	Per Shipment
C057		<i>Duty Free Shop Regulations</i> 16(2)	Licensee of a Duty Free Shop failed to present required documents to the chief officer of customs before any goods were taken into a duty free shop.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C058		<i>Customs Sufferance Warehouses Regulations</i> 14	Licensee of a sufferance warehouse failed to acknowledge receipt of goods as prescribed in the <i>Customs Sufferance Warehouses Regulations</i> section 14.	1st - \$300* 2nd - \$450 3rd + - \$900	Per CCD

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C059		<i>Customs Sufferance Warehouses Regulations 17</i>	Person altered or manipulated goods in a sufferance warehouse in a manner not prescribed in the <i>Customs Sufferance Warehouses Regulations</i> section 17.	1st - \$300 2nd - \$450 3rd + - \$900	Per Warehouse Check
C060		<i>Customs Sufferance Warehouses Regulations 11(1)(e)</i>	Licensee of a Customs Sufferance Warehouse failed to provide facilities, equipment and personnel, sufficient to control access to the sufferance warehouse and secure storage of the goods.	1st - \$500* 2nd - \$750 3rd + - \$1,500	Per Instance
C061		<i>Duty Free Shop Regulations 17(a)</i>	Licensee of a duty free shop failed to provide a summary of monthly sales in the prescribed form, not later than 15 days after the last day of the month in which the sales described on the form were made.	1st - \$150 2nd - \$225 3rd + - \$450	Per Report
C063		<i>Customs Sufferance Warehouses Regulations 15(5)</i>	Licensee failed to provide a list of all goods not removed from the sufferance warehouse within the time limit prescribed in subsection 15(1), 15(2), 15(3) or 15(4) of the <i>Customs Sufferance Warehouses Regulations</i> , as the case may have been, on the first business day following the end of that period.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Shipment
C064		<i>Duty Free Shop Regulations 19</i>	Licensee of a duty free shop sold, gave or in any manner conveyed tobacco products to persons deemed to be minors under the laws of the province in which the duty-free shop is located.	1st - \$1,600 2nd - \$3,200 3rd + - \$6,400	Per Instance
C066	<i>Customs Act 31</i>		Person removed goods from a bonded warehouse or duty free shop prior to release by an officer.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Shipment
C069	<i>Customs Act 31</i>		Person generated or used a false Release Notification System (RNS) notice to remove goods from a bonded warehouse, or duty free shop.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Shipment
C070	<i>Customs Act 32(3)</i>		Importer or owner failed to account for goods in prescribed time and manner.	1st - \$1,200 2nd - \$2,400 3rd + - \$4,800	Per Instance
C071		<i>Accounting for Imported Goods and Payment of Duties Regulations 4</i>	Person failed to provide required certificate, licence, permit or information before the goods are released.	1st - \$500* 2nd - \$750 3rd + - \$1,500	Per Document
C080	<i>Customs Act 32.2(1)(a)</i>		Authorized person failed to make the required corrections to a declaration of origin of imported goods subject to a free trade agreement within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per instance

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C081	<i>Customs Act 32.2(2)(a)</i>		Authorized person failed to make the required corrections to a declaration of origin of imported goods within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per instance
C082	<i>Customs Act 32.2(2)(a)</i>		Authorized person failed to make the required corrections to a declaration of tariff classification within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per instance
C083	<i>Customs Act 32.2(2)(a)</i>		Authorized person failed to make the required corrections to a declaration of value for duty within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per instance
C152	<i>Customs Act 35.1</i>		Importer or owner of goods failed to furnish the proof of origin upon request.	1st - \$150 2nd - \$225 3rd + - \$450	Per Request
C157	<i>Customs Act 40(1)</i>		Person who imports, or causes to be imported, commercial goods failed to make records in respect of those goods available to an officer when requested. Apply a penalty per written request for records basis.	1st - \$300 2nd - \$450 3rd + - \$900	Per Written Request
C158	<i>Customs Act 40(1)</i>		Person failed to answer truthfully questions asked by an officer concerning the records in respect of commercial goods.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Instance
C160	<i>Customs Act 40(3)</i>		Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for a period of six years, or as specified in the Imported Goods Records Regulations. This applies when an audit, verification or examination determines that there are no records in existence.	Flat rate - \$25,000	Per Audit
C161	<i>Customs Act 40(3)</i>		Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records at the person's place of business or at such other place that may be designated by the Minister as specified in the Imported Goods Records Regulations. Apply a penalty per written request for records basis.	1st - \$300 2nd - \$450 3rd + - \$900	Per Written Request

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C163	<i>Customs Act 40(3)</i>		Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to make the records available to the officer when requested. Apply a penalty per written request for records basis.	1st - \$300 2nd - \$450 3rd + - \$900	Per Written Request
C164	<i>Customs Act 40(3)</i>		Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to truthfully answer any questions asked by the officer concerning the records.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Instance
C168	<i>Customs Act 80.2(2)(a)</i>		Person failed to report within 90 days a failure to comply with a condition imposed under a tariff item in the List of Tariff Provisions in the schedule to the <i>Customs Tariff</i> .	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C169	<i>Customs Act 80.2(2)(b)</i>		Person failed to repay within 90 days duties and interest refunded under paragraph 74(1)(f) of the <i>Customs Act</i> after a failure to comply with a condition imposed under a tariff item in the List of Tariff Provisions in the schedule to the <i>Customs Tariff</i> .	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C170	<i>Customs Act 95(1)</i>	<i>Reporting of Exported Goods Regulations, 3</i>	Exporter failed to report the export of goods on an export declaration at the time, place and/or in the manner prescribed.	1st - \$500* 2nd - \$750 3 rd + - \$1,500	Per Shipment
C189	<i>Customs Act 95(3)(a)</i>		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$600 2nd - \$1,200 3rd + - \$2,400	Per Instance
C190	<i>Customs Act 95(3)(b)</i>		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> or the person who has possession of the goods at the time of the request by the customs officer failed to present goods, remove any covering from the goods, unload the conveyance or open thereof or unpack any package.	1st - \$500 2nd - \$750 3rd + - \$1,500	Per Instance
C192	<i>Customs Act 96</i>		Person who reported goods under subsection 95(1) of the <i>Customs Act</i> failed to export goods and failed to report failure to export the goods	1st - \$150* 2nd - \$225 3rd + - \$450	Per Shipment
C193	<i>Customs Act 97.1(2)</i>		Exporter or producer of goods failed to provide officer with a copy of certificate of origin on request.	1st - \$150 2nd - \$225 3rd + - \$450	Per Request
C194	<i>Customs Act 97.1(3)</i>		Person who has completed and signed a certificate of origin in accordance with subsection 97(1) of the <i>Customs Act</i> failed to notify person to whom the certificate was given, of incorrect information.	1st - \$150 2nd - \$225 3rd + - \$450	Per Certificate

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C195	<i>Customs Act</i> 97.2(1)		Person who exported goods or caused goods to be exported failed to keep records at the place of business in Canada or at a designated place for a prescribed period.	Flat rate - \$25,000	Per Audit
C196		<i>Customs Bonded Warehouses Regulations</i> 11 and 12	Bonded warehouse licensee or operator failed to comply with the provisions in the <i>Customs Bonded Warehouses Regulations</i> in respect of safety and security of goods while in a warehouse.	1st - \$500* 2nd - \$750 3 rd + - \$1,500	Per Instance
C197		<i>Customs Bonded Warehouses Regulations</i> 11 and 12	Customs bonded warehouse licensee or operator failed to provide adequate space, personnel, or equipment or information required for the examination of goods.	1st - \$500 2nd - \$750 3 rd + - \$1,500	Per Instance
C198		<i>Customs Bonded Warehouses Regulations</i> 12 (2)	Customs bonded warehouse licensee or operator allowed unauthorized person(s) access to the bonded warehouse facility.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Instance
C199		<i>Customs Bonded Warehouses Regulations</i> 13	Customs bonded warehouse licensee or operator received or transferred intoxicating liquor without written approval from the appropriate, authorized provincial board, commission or agency.	1st - \$150 2nd - \$225 3rd + - \$450	Per Shipment
C200		<i>Customs Bonded Warehouses Regulations</i> 14	Customs bonded warehouse licensee or operator received certain unauthorized domestic tobacco or alcohol products into the bonded facility.	1st - \$150 2nd - \$225 3rd + - \$450	Per Shipment
C201		<i>Customs Bonded Warehouses Regulations</i> 15	Customs bonded warehouse licensee or operator received imported tobacco products or imported packaged spirits or wine into the customs bonded warehouse or removed imported tobacco products or imported packaged spirits or wine from the warehouse facility in a manner that was not prescribed.	1st - \$300 2nd - \$450 3rd + - \$900	Per Shipment
C202		<i>Customs Bonded Warehouses Regulations</i> 16	Customs bonded warehouse licensee or operator received imported bulk spirits, bulk wine or specially denatured alcohol that was not intended for export.	1st - \$150 2nd - \$225 3rd + - \$450	Per Shipment
C204		<i>Customs Bonded Warehouses Regulations</i> 17	Customs bonded warehouse licensee failed to acknowledge receipt of goods in the manner prescribed in the <i>Customs Bonded Warehouses Regulations</i> .	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance

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C207		<i>Ships' Stores Regulations 4</i>	Master of a ship failed to place alcohol, tobacco and other goods for sale on board the ship under lock or seal and keep them there while the ship was in port.	1st - \$300* 2nd - \$450 3rd + - \$900	Per Instance
C208		<i>Ships' Stores Regulations 5(1)</i>	While the international aircraft was on the ground, the carrier failed to seal bar-boxes as prescribed.	1st - \$300* 2nd - \$450 3rd + - \$900	Per Instance
C210		<i>Customs Bonded Warehouses Regulations 20</i>	Person altered, manipulated or combined goods while in a bonded warehouse in a manner not prescribed.	1st - \$300 2nd - \$450 3rd + - \$900	Per CBSA visit
C214	<i>Customs Tariff 118(1)(a)</i>		Person failed within 90 days or such other period as may be prescribed to report a failure to comply with a condition of a duties relief provision or remission order.	1st - \$300 2nd - \$450 3rd + - \$900	Per Diversion
C215	<i>Customs Tariff 118(1)(b)</i>		Person failed within 90 days or such other period as may have been prescribed to pay the amount of duties in respect of which relief or remission was granted unless the provisions of subparagraph 118(1)(b)(i) or (ii) of the <i>Customs Tariff</i> were met.	1st - \$300 2nd - \$450 3rd + - \$900	Per Diversion
C216	<i>Customs Tariff 118(2)(a)</i>		Person failed within 90 days after the date of the diversion to report diverted goods to a customs officer at a customs office.	1st - \$300 2nd - \$450 3rd + - \$900	Per Diversion
C217	<i>Customs Tariff 118(2)(b)</i>		Person failed within 90 days after the date of the diversion to pay the amount of the drawback and the amount of any interest granted.	1st - \$300 2nd - \$450 3rd + - \$900	Per Audit
C218	<i>Customs Tariff 121(1)</i>		Person failed to pay within 90 days duties relieved under section 89 of the <i>Customs Tariff</i> on the goods that entered into a process which produced by-product(s) not eligible for relief.	1st - \$300 2nd - \$450 3rd + - \$900	Per Audit
C221	<i>Customs Tariff 122(1)</i>		Person failed to pay within 90 days duties relieved under section 89 of the <i>Customs Tariff</i> , on goods that entered into a process that produced merchantable scrap or waste that was not eligible for relief.	1st - \$300 2nd - \$450 3rd + - \$900	Per Verification
C223	<i>Customs Act 7.1</i>		Non Customs Self-Assessment (CSA) importer failed to provide a detailed product description in respect of goods liable for review under the <i>Special Import Measures Act</i> (SIMA), after the importer has been notified in writing.	1st - \$150 2nd - \$225 3rd + - \$450	Per Document
C224	<i>Customs Act 40(1)</i>		Customs Self Assessment (CSA) importer failed to provide the detailed product description within the period specified in respect to goods liable to a <i>Special Import Measures Act</i> (SIMA) action.	1st - \$150 2nd - \$225 3rd + - \$450	Per Document

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C225	<i>Customs Act</i> 40(1)		Importer failed to keep prescribed records for goods subject to <i>Special Import Measures Act</i> (SIMA) action.	Flat rate - \$25,000	Per Audit
C234	<i>Customs Act</i> 7.1		The importer or transporter failed to provide true, accurate and complete information when applying to participate in the Customs Self Assessment (CSA) program.	Flat rate - \$25,000	Per Instance
C235	<i>Customs Act</i> 4.1		Customs Self Assessment (CSA) approved transporter failed to use a driver registered in the Commercial Driver Registration Program (CDRP) to transport goods eligible into Canada under the CSA clearance option.	1st - \$100 2nd - \$500 3rd + - \$1,000	Per Instance
C237	<i>Customs Act</i> 12(1) and (2)		The Customs Self Assessment (CSA) approved transporter failed to report CSA goods in the prescribed manner containing the prescribed information.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Bar Code Required
C238	<i>Customs Act</i> 4.1		The Customs Self Assessment (CSA) approved transporter reported non-CSA goods as CSA goods.	1st - \$2,500 2nd - \$5,000 3rd - \$10,000 4th + - \$25,000	Per Shipment
C241	<i>Customs Act</i> 4.1		The Customs Self Assessment (CSA) approved transporter failed to provide customs with a list of all CSA goods not delivered forthwith to the place of business of the importer, owner or consignee after the goods were reported to customs.	1st - \$250 2nd - \$500 3rd + - \$1,000	Per Instance
C242	<i>Customs Act</i> 4.1		The Customs Self Assessment (CSA) approved transporter allowed a non-approved transporter to report CSA goods to customs.	1st - \$1,000 2nd - \$2,000 3rd + - \$3,000	Per Instance
C244	<i>Customs Act</i> 32(3)		The Customs Self Assessment (CSA) approved importer failed to account for goods in the prescribed manner or within the prescribed time limit. This is a warning notice used to establish the compliance level of the importer. If your annual compliance falls below the established level, a penalty may be assessed under C246.	\$0.00 per transactional B3's	Per Transactional B3
C246	<i>Customs Act</i> 32(3)		The Customs Self Assessment (CSA) approved importer failed to account for goods in the prescribed manner or within the prescribed time limit more than 0.5% of the time on a calendar year basis.	\$100 per Transactional B3	Per Transactional B3
C250	<i>Customs Act</i> 32(3)		The Customs Self Assessment (CSA) approved importer failed to provide the Revenue Summary Form to customs in the prescribed manner or within the prescribed time.	Flat rate - \$100	Per Instance

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C251	<i>Customs Act 3.5</i>		The Customs Self Assessment (CSA) approved importer did not remit duties, taxes, interest charges and penalties owing to customs, directly to a financial institution, as provided in the <i>Customs Act</i> .	Flat rate - \$100	Per Instance
C256	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved transporter failed to keep and provide customs with a list of authorized transporters, and terminals and warehouses owned or operated by the CSA approved transporter.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C257	<i>Customs Act 4.1</i>		The Customs Self Assessment (CSA) approved importer failed to keep and provide Customs with a list of vendors and consignees.	1st - \$100 2nd - \$200 3rd + - \$300	Per Instance
C258	<i>Customs Act 40(1)</i>		The Customs Self Assessment (CSA) approved importer failed to maintain the required audit trails.	Flat rate - \$25,000	Per Instance
C259	<i>Customs Act 22(1)</i>		The Customs Self Assessment (CSA) approved transporter failed to maintain the required audit trails.	Flat rate - \$25,000	Per Instance
C260		<i>Customs Brokers Licensing Regulations 14(b)(i)</i>	Customs broker failed to immediately notify the Chief Officer of Customs in writing, of any change in the address of a business office at which he/she transacts business as a customs broker.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C261		<i>Customs Brokers Licensing Regulations 14(b)(ii)</i>	Customs broker failed to immediately notify the Chief Officer of Customs in writing, of changes in the legal or business name of the partnership or the corporation where the customs broker is a partnership or corporation.	1st - \$300 2nd - \$450 3rd + - \$900	Per Instance
C262		<i>Customs Brokers Licensing Regulations 14(b)(iii)</i>	Customs broker failed to immediately notify the Chief Officer of Customs in writing, of changes in the membership of the partnership where the customs broker is a partnership.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C263		<i>Customs Brokers Licensing Regulations 14(b)(iv)</i>	Customs broker failed to immediately notify the Chief Officer of Customs in writing, of changes in the officers or directors of the corporation where the customs broker is a corporation.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C265		<i>Customs Brokers Licensing Regulations 14(b)(vi)</i>	Customs broker failed to immediately notify the Chief Officer of Customs in writing, of any change in the ownership of the business or corporation, where the customs broker is an individual or corporation.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C266		<i>Customs Brokers Licensing Regulations 14(b)(vii)</i>	Customs broker failed to immediately notify the Chief Officer of Customs in writing, of changes in the individuals meeting the knowledge requirement determined in accordance with section 4 of the <i>Customs Brokers Licensing Regulations</i> .	1st - \$300 2nd - \$450 3rd + - \$900	Per Instance
C267		<i>Customs Brokers Licensing Regulations 14(d)(i)(ii)</i>	Broker failed to account to a client for funds owed or refunded.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance

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No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C269		<i>Customs Brokers Licensing Regulations 17(1)(a)</i>	A customs broker failed to keep records and books of account indicating all financial transactions made while transacting business as a customs broker.	1st - \$300 2nd - \$450 3rd + - \$900	Per Audit
C270		<i>Customs Brokers Licensing Regulations 17(1)(b)</i>	A customs broker failed to keep copies of each customs accounting document and supporting documents made while transacting business as a customs broker.	1st - \$300 2nd - \$450 3rd + - \$900	Per Audit
C271		<i>Customs Brokers Licensing Regulations 17(1)(c)</i>	While transacting business as a customs broker, a broker failed to keep copies of all correspondence, bills, accounts, statements and other papers received or prepared that related to the transaction of business as a customs broker.	1st - \$300 2nd - \$450 3rd + - \$900	Per Audit
C272		<i>Customs Brokers Licensing Regulations 17(1)(d)</i>	While transacting business as a customs broker, a broker failed to keep separately, all of the records, books of account and copies of transactions referred to in paragraphs 13(1) (a) to (c) of the <i>Customs Brokers Licensing Regulations</i> related to business transacted as a customs broker.	1st - \$300 2nd - \$450 3rd + - \$900	Per Audit
C274	<i>Customs Act 7.1</i>		Person provided information to an officer that is not true, accurate and complete. Goods reported as arrived for customs processing when they are not arrived.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per instance
C277		<i>Persons Authorized to Account for Casual Goods Regulations 10(a)</i>	Authorized person failed to notify in writing the Minister or a designated officer, within two weeks, of any change in the address of that authorized person's business office.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C278		<i>Persons Authorized to Account for Casual Goods Regulations 10(b)</i>	Authorized person failed to notify in writing the Minister or a designated officer, within two weeks, of any change in that authorized person's legal or business name.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C279		<i>Persons Authorized to Account for Casual Goods Regulations 10(c)</i>	Authorized person failed to notify in writing the Minister or a designated officer, within two weeks, of any change in the ownership of the business.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C288	<i>Customs Act 32(3)</i>		Person failed to account for imported goods within five business days of their release for goods that have an estimated value for duty of \$1,600 or more. This is in the instance of an individual transaction.	\$100 per transactional B3	Per Transactional B3

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No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C292	<i>Customs Act 32(3) and 32(5)(a) and (b)</i>		Person failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release, for goods with an estimated value for duty of less than \$1,600. This is in the instance of an individual transaction.	\$100 per B3	Per B3
C298	<i>Customs Act 43(2)</i>		Person who imports commercial goods or causes commercial goods to be imported failed to provide records in respect of those goods to an officer when requested, within the time specified by the officer.	1st - \$300 2nd - \$450 3rd + - \$900	Per Written Request
C299	<i>Customs Act 40(1)</i>		Person who imports commercial goods or causes commercial goods to be imported failed to keep records in respect of those goods, for six years following importation, at their place of business in Canada or at a designated place in the prescribed manner.	Flat rate - \$25,000	Per Audit
C315	<i>Customs Act, subsection 95(1)</i>		Exporter failed to provide to customs, according to the legislative timeframes, any export permit, licence or certificate required.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Document
C317	<i>Customs Act 95(1)</i>		Exporter submitted written summary report for goods that do not qualify for summary reporting.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Shipment
C318	<i>Customs Act 97.2(1)</i>		Person who exported goods failed to make such records available to an officer within the time specified.	1st - \$300 2nd - \$450 3rd + - \$900	Per Occurrence
C319	<i>Customs Act 97.2(1)</i>		Person who exported goods failed to truthfully answer any questions asked by an officer in respect of the records.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Occurrence
C320	<i>Customs Tariff 114(1)</i>		Person failed to repay amount or portion of refund, drawback or interest to which they were not entitled.	1st - \$300 2nd - \$450 3rd + - \$900	Per Audit

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No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C328	<i>Customs Act</i> 32 (5)		A courier did not acquire the prescribed authorization from CBSA before accounting for casual goods released under subsection 32(4) of the <i>Customs Act</i> .	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C330	<i>Customs Act</i> 32 (5)(a) and (b)		Person failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release. This is in the instance of an individual transaction.	\$100 per transactional B3	Per Transactional B3
C331	<i>Customs Act</i> 32(5)(a) and (b)		Person failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release. This is in the instance of consolidated entries.	\$100 per shipment \$2,000 maximum	Per Shipment
C336	<i>Customs Act</i> 33(2)		Person failed to pay duties on goods accounted for under subsections 32(2) and 32(3) of the <i>Customs Act</i> .	Flat rate - \$100	Per instance
C340	<i>Customs Act</i> 22(1)		Person who is required by subsection 22(1) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for the prescribed period and in the prescribed manner. This applies when an audit, verification or examination determines that there are no records in existence.	Flat rate - \$25,000	Per Instance
C342	<i>Customs Act</i> 7.1		Person (Importer) failed to transmit release information to the correct customs office.	1st - \$250* 2nd - \$375 3rd + - \$750	Per Shipment
C345	<i>Customs Act</i> 95(1)		Exporter failed to report goods subject to export control prior to export.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Shipment
C346	<i>Customs Act</i> 95(3)(a)		Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> that are subject to export control, failed to answer truthfully any question asked by an officer with respect to the goods.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Occurrence
C348	<i>Customs Act</i> 7.1		Person provided false information in any permit, certificate, licence, document or declaration required to be provided for imported or exported goods under the <i>Customs Act</i> , the <i>Customs Tariff</i> or <i>Special Import Measures Act</i> (SIMA) or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Instance

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No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C350	<i>Customs Act 32.2(1)(b)</i>		Authorized person failed to pay duties as a result of required corrections to a declaration of origin of imported goods subject to a free trade agreement within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C351	<i>Customs Act 32.2(2)(b)</i>		Authorized person failed to pay duties as a result of required corrections to a declaration of origin of imported goods within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C352	<i>Customs Act 32.2(2)(b)</i>		Authorized person failed to pay duties as a result of required corrections to a declaration of tariff classification within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C353	<i>Customs Act 32.2(2)(b)</i>		Authorized person failed to pay duties as a result of required corrections to a declaration of value for duty within 90 days after having reason to believe that the declaration was incorrect.	1st - \$150 2nd - \$225 3rd + - \$450	Per Instance
C354	<i>Customs Act 107.1(1) and (2)</i>		A commercial carrier or charterer failed to provide, or provide access to, within the prescribed time, information on any person on board a conveyance prior to the arrival of the conveyance in Canada.	Flat rate - \$3,000	Per conveyance
C355	<i>Customs Act 107.1(1) and (2)</i>		A commercial carrier or charterer failed to provide, or provide access to, within the prescribed time, information on any person on board a conveyance prior to the arrival of the conveyance in Canada.	Flat rate - \$0	Per conveyance
C356	<i>Customs Act 27</i>		When requested by an officer, operator of a sufferance warehouse failed to afford the officer free access to the warehouse or any premises or place under his control that is attached to or forms part of the warehouse.	1st - \$500 2nd - \$750 3 rd + - \$1,500	Per Instance
C357	<i>Customs Act 27</i>		When requested by an officer, operator of a sufferance warehouse failed to open any package or container of goods therein or remove any covering therefrom to allow free access to the goods.	1st - \$500 2nd - \$750 3 rd + - \$1,500	Per Instance
C358	<i>Customs Act 31</i>		Person removed goods from a customs office or sufferance warehouse prior to release or authorization by an officer.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Shipment

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No.	Legislation	Regulation	Contravention	Penalty Condition	Penalty Basis
C359	<i>Customs Act 31</i>		Person generated or used false Release Notification System (RNS) notice to remove goods from a customs office or sufferance warehouse.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Instance
C360	<i>Customs Act 7.1</i>		Person (Importer) failed to account for all imported goods at time of the release request.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Shipment
C366	<i>Customs Act 12(1) and (3)</i>		Person failed to report imported goods to customs forthwith at the nearest designated Customs office open for business.	1st - \$2,000 2nd - \$4,000 3rd + - \$8,000	Per Shipment
C368	<i>Customs Act 95(1)</i>	<i>Reporting of Exported Goods Regulations, 9, 10, 12, 16 and 18</i>	Carrier failed to report the conveyance in writing, prior to export, at the export reporting office closest to each place of loading.	1st - \$150 2nd - \$225 3rd + - \$450	Per Conveyance Report
C369	<i>Customs Act 95(1)</i>	<i>Reporting of Exported Goods Regulations, paragraphs 10, 11, 12, and 13</i>	Carrier failed to report the export of cargo at the time, the place and/or in the manner prescribed.	1st - \$500* 2nd - \$750 3 rd + - \$1,500	Per Export Movement
C371	<i>Customs Act 7.1</i>		Person (carrier) failed to use his authorized carrier code or failed to present a letter of authorization when using another bonded carriers' code.	1st - \$1,000 2nd - \$2,000 3rd + - \$4,000	Per Conveyance
C372	<i>Customs Act 15</i>		A person failed to report to an officer goods in their possession in respect of which duties have not been paid.	1st - \$300* 2nd - \$450 3rd + - \$900	Per Occurrence
C377	<i>Customs Act 35.01</i>		Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were not made to mark the goods in Canada prior to requesting release.	1st - \$150* 2nd - \$225 3rd + - \$450	Per Shipment