

## Master Penalty Document (Short Version)

| No.  | Legislation        | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|--------------------|------------|--|--|----------------|
| C001 | Customs Act 2(1.3) |            | Person failed to keep electronic records in an electronically readable format for the prescribed period.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                 | Per Audit      |
| C004 | Customs Act 7.1    |            | <p>Person provided information to an officer that is not true, accurate and complete.</p> <p>When a 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 Canada Customs and Revenue Agency (CCRA) or the Canadian International Trade Tribunal (CITT).</p>  | 1st - \$100 or 5% of VFD<br>2nd - \$200 or 10% of VFD<br>3rd + - \$400 or 20% of VFD | Value for Duty |
| C005 | Customs Act 7.1    |            | <p>Person provided information to an officer that is not true, accurate and complete.</p> <p>The information required to be provided in any permit, certificate, licence, document or declaration in respect of imported or exported goods is incorrect.</p>   | 1st - \$100<br>2nd - \$200<br>3rd + - \$300  | Per Document   |
| C007 | Customs Act 7.1    |            | <p>Person provided information to an officer that is not true, accurate and complete.</p> <p>Cargo Control Document (CCD) or release request did not include the required bar code(s) for the report purposes or the service option requested.</p>   | 1 - 10 - \$100<br>11 + \$500   | Per Conveyance |
| C008 | Customs Act 7.1    |            | <p>Person provided information to an officer that is not true, accurate and complete.</p> <p>The person in charge of a conveyance arriving in Canada presented a document or documents indicating a carrier code or number other than:</p> <ol style="list-style-type: none"> <li>1. the one assigned to the carrier</li> <li>2. a number authorized by customs to be used by that carrier (incl. 77YY on limited basis and Canada – United States Intransit Manifest A8B number)</li> <li>3. another carrier's code if authorized in writing by the other carrier.</li> </ol> | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                                    | Per Instance   |
| C010 | Customs Act 9(3)   |            | While transacting business as a customs broker, a broker failed to make available to an officer any records that he was required by the regulations to keep.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                 | Per Request    |

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| No.  | Legislation       | Regulation                                  | Contravention  | Penalty Condition   | Penalty Basis                           |
|------|-------------------|---|--|---|---|
| C011 | Customs Act 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 Regulations.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                        | Per Client                              |
| C012 | Customs Act 9(4)  |   | Licensed customs broker transacted business as a customs broker at a customs office not specified by the licence.  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Incidence                           |
| C014 |                   | Customs Brokers Licensing Regulations 14(c) | Broker failed to provide the importer or exporter with a copy of the customs accounting documents or a copy of the information transmitted by electronic means to Customs for each transaction made on their behalf. | 1st - \$100<br>2nd - \$200<br>3rd + - \$300   | Per Transaction                         |
| C018 | Customs Act 11(3) |   | Person in charge of a 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.                             | \$100 per person - not < \$1,000  | Per Unreported Person/Passenger or Crew |
| C019 | Customs Act 12(1) |   | Person (Importer) failed to report imported goods valued at \$1,600 or greater, to customs forthwith in writing at the nearest designated customs office that was open for business.                                 | 1st - \$2,000 or 20% of VFD<br>2nd - \$4,000 or 40% of VFD<br>3rd + - \$6,000 or 60% of VFD | Value for Duty                          |
| C020 | Customs Act 12(1) |   | Person (Importer) failed to report imported goods valued at less than \$1,600, to customs forthwith in writing at the nearest designated customs office that was open for business.                                  | 1st - \$100 or 20% of VFD<br>2nd - \$200 or 40% of VFD<br>3rd + - \$300 or 60% of VFD       | Value for Duty                          |
| C021 | Customs Act 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.   | Flat rate - \$1,000   | Per Shipment                            |
| C022 | Customs Act 12(1) |   | Person (Carrier) failed to report imported goods valued at less than \$1,600, to customs forthwith in writing at the nearest designated customs office that was open for business.                                   | Flat rate - \$100   | Per Shipment                            |
| C023 | Customs Act 12(1) |   | Person failed to report conveyances inbound.   | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Non-Report                          |
| C025 | Customs Act 13(a) |   | Person reporting goods under section 12 inside or outside Canada failed to answer truthfully any question asked by an officer with respect to the goods.   | 1st - \$2,000 or 20% of VFD<br>2nd - \$4,000 or 40% of VFD<br>3rd + - \$6,000 or 60% of VFD | Value for Duty                          |
| C026 | Customs Act 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 - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Request                             |

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| C030 | Customs Act 14(2) |  | Person in charge of a conveyance, who has unloaded from the conveyance, goods because of safety reasons failed to report the unloading to customs at any customs office designated for that purpose.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$300   | Per Instance                |
| C031 | Customs Act 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, or in respect of which duties have not been paid.  | 1st - \$2,000 or 20% of VFD<br>2nd - \$4,000 or 40% of VFD<br>3rd + - \$6,000 or 60% of VFD | Value for Duty              |
| C032 | Customs Act 16(2) |  | Owner, having received the delivery of a wreck to himself or their agent, failed to have reported such delivery to an officer.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$300   | Per Instance                |
| C033 | Customs Act 19(1) |  | Person moved, delivered or exported, or caused to be moved, delivered or exported goods that have been reported but not released, without customs authorization.  | Flat rate - \$1,000   | Per Shipment                |
| C036 | Customs Act 20(1) |  | Person transported or caused to be transported within Canada, without having the appropriate bond or security, goods that have been imported but which have not been released.  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Shipment                |
| C037 | Customs Act 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<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Container or Conveyance |
| C039 |                   | Transportation of Goods Regulations 4(1) | 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 - \$100<br>2nd - \$200<br>3rd + - \$300   | Per Container or Conveyance |
| C040 |                   | Transportation of Goods Regulations 4(1) | 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 - \$100<br>2nd - \$200<br>3rd + - \$300   | Per Container or Conveyance |
| C042 | Customs Act 21    |  | 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 - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                        | Per Instance                |

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| C043 | Customs Act 21    |   | 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 - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                    | Per Instance  |
| C044 | Customs Act 22(1) |   | Person who is required by subsection 22(1) of the Customs Act 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 - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Instance  |
| C045 | Customs Act 25    |   | 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 - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Request   |
| C046 | Customs Act 27    |   | When requested by an officer, operator of a sufferance warehouse, 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 - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Instance  |
| C047 | Customs Act 27    |   | When requested by an officer, operator of a sufferance warehouse, 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 - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                    | Per Instance  |
| C048 |                   | Customs Sufferance Warehouses Regulations 12(1) | 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<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Instance  |
| C049 |                   | Customs Sufferance Warehouses Regulations 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 - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Instance  |
| C050 |                   | Customs Sufferance Warehouses Regulations 12(3) | Licensee failed to have in place procedures to maintain the security of, and restrict access to, the sufferance warehouse.   | 1st - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Instance  |
| C051 |                   | Duty Free Shop Regulations 14(a)                | Licensee of a duty free shop failed to ensure that goods are stored and marked in the manner prescribed in the Duty Free Shop Regulations.   | 1st - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Instance  |

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|------|-------------|---|--|--|------------------|
| C052 |             | Duty Free Shop Regulations 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 - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Instance     |
| C053 |             | Duty Free Shop Regulations 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 Duty Free Shop Regulations.            | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$5,000                    | Per Instance     |
| C054 |             | Duty Free Shop Regulations 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 - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Instance     |
| C055 |             | Duty Free Shop Regulations 16(1)                | Licensee of a duty free shop failed to acknowledge receipt of goods as prescribed in the Duty Free Shop Regulations section 16(1).   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per CCD          |
| C056 |             | Duty Free Shop Regulations 16(1)                | Licensee of a duty free shop failed to immediately notify the chief officer of customs of the receipt of the goods.  | 1st - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Shipment     |
| C057 |             | Duty Free Shop Regulations 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 - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Instance     |
| C058 |             | Customs Sufferance Warehouses Regulations 14    | Licensee of a sufferance warehouse failed to acknowledge receipt of goods as prescribed in the Customs Sufferance Warehouses Regulations section 14.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per CCD          |
| C059 |             | Customs Sufferance Warehouses Regulations 17    | Person altered or manipulated goods in a sufferance warehouse in a manner not prescribed in the Customs Sufferance Warehouses Regulations section 17.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Verification |
| C060 |             | Customs Sufferance Warehouses Regulations 11(1) | 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 - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Instance     |
| C061 |             | Duty Free Shop Regulations 17(a)                | 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 - \$500<br>2nd - \$1,000<br>3rd + - \$5,000                      | Per Report       |

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| C062 |                        | Duty Free Shop Regulations 17(b)                                  | Licensee of a duty free shop failed to provide to the chief officer of customs an annual report, in the prescribed form, not later than 60 days after the end of the fiscal year of the duty free shop for which the report was made.   | 1st - \$500<br>2nd - \$1,000<br>3rd + - \$5,000  | Per Report     |
| C063 |                        | Customs Sufferance Warehouses Regulations 15(5)                   | Licensee failed to provide a list of all goods not removed from the sufferance warehouse within the time limit prescribed in subsection (1), (2), (3) or (4) of the Customs Sufferance Warehouses Regulations, as the case may have been, on the first business day following the end of that period. | 1st - \$500<br>2nd - \$1,000<br>3rd + - \$5,000  | Per Shipment   |
| C064 |                        | Duty Free Shop Regulations 19                                     | Licensee of a duty free shop sold, gave or in any manner conveyed tobacco products to a person under the age of 18.   | 1st - \$500<br>2nd - \$1,000<br>3rd + - \$5,000  | Per Instance   |
| C066 | Customs Act 31         |   | Person removed goods from a customs office, sufferance warehouse, bonded warehouse or duty free shop prior to release by an officer.  | 1st - \$1,000 or 5% of VFD<br>2nd - \$2,000 or 10% of VFD<br>3rd + - \$3,000 or 20% of VFD | Value for Duty |
| C069 | Customs Act 31         |   | Person generated or used a false RNS notice to remove goods from a customs office, sufferance warehouse, bonded warehouse, or duty free shop.   | 1st - \$1,000 or 5% of VFD<br>2nd - \$3,000 or 10% of VFD<br>3rd + - \$5,000 or 20% of VFD | Value for Duty |
| C070 | Customs Act 32(3)      |   | Importer or owner failed to account for goods in prescribed time and manner.  | 1st - \$100<br>2nd - \$500<br>3rd + - \$1,000  | Per Instance   |
| C071 |                        | Accounting for Imported Goods and Payment of Duties Regulations 4 | Person failed to provide required certificate, licence, permit or information before the goods are released.  | 1st - \$100<br>2nd - \$500<br>3rd + - \$1,000  | Per Document   |
| C080 | Customs Act 32.2(1)(a) |   | 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 - \$100<br>2nd - \$200<br>3rd + - \$400  | Per instance   |
| C081 | Customs Act 32.2(2)(a) |   | 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 - \$100<br>2nd - \$200<br>3rd + - \$400  | Per instance   |
| C082 | Customs Act 32.2(2)(a) |   | 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 - \$100<br>2nd - \$200<br>3rd + - \$400  | Per instance   |

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| C083 | Customs Act 32.2(2)(a) |            | 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 - \$100<br>2nd - \$200<br>3rd + - \$400  | Per instance   |
| C084 | Customs Act 35.01      |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Bakeware and Cookware - Aluminum                          | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C085 | Customs Act 35.01      |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Bakeware and Cookware-Cast Iron                           | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C086 | Customs Act 35.01      |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>b) to mark the goods in the appropriate method and manner, prior to importing the goods, if arrangements were made not to mark the goods in Canada prior to requesting release.<br><br>Good required to be marked:<br>Household/Personal Goods: Bath mats, towels and washcloths, either knitted or woven | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

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| C087 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Batteries - Dry cell                                 | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C088 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Blankets   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C089 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Brushes - including toothbrushes and handles thereof | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C090 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Candles  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

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| C091 | Customs Act 35.01 |            | <p>Person failed:</p> <p>a) to mark the goods, or mark the goods with the correct country of origin, or</p> <p>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.</p> <p>Good required to be marked:<br/>Household/Personal Goods: Card - credit and identification, made of any material having a diameter or side exceeding 1/2 inch in width and imported in sheet form or otherwise</p> | <p>1st - \$0.00<br/>2nd - \$100 or 5% of VFD<br/>3rd - \$200 or 10% of VFD<br/>4th + - \$400 or 20% of VFD</p> | Value for Duty |
| C092 | Customs Act 35.01 |            | <p>Person failed:</p> <p>a) to mark the goods, or mark the goods with the correct country of origin, or</p> <p>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.</p> <p>Good required to be marked:<br/>Household/Personal Goods: Chrome plated ware and utensils for use in serving food and beverage</p>   | <p>1st - \$0.00<br/>2nd - \$100 or 5% of VFD<br/>3rd - \$200 or 10% of VFD<br/>4th + - \$400 or 20% of VFD</p> | Value for Duty |
| C093 | Customs Act 35.01 |            | <p>Person failed:</p> <p>a) to mark the goods, or mark the goods with the correct country of origin, or</p> <p>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.</p> <p>Good required to be marked:<br/>Household/Personal Goods: Cigar or cigarette lighters, except for lighters for incorporation into motor vehicles</p>   | <p>1st - \$0.00<br/>2nd - \$100 or 5% of VFD<br/>3rd - \$200 or 10% of VFD<br/>4th + - \$400 or 20% of VFD</p> | Value for Duty |

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| C094 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Clocks and movements, except clocks and movements for use as original equipment by motor vehicle manufacturers</p>       | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C095 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Containers, thermostatic, including - carafes, flasks, jars, jugs and vacuum bottles and refills and inserts thereof</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C096 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Cutlery - chrome plated or stainless steel</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

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| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|--|--|----------------|
| C097 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Dishes and ornaments made of china, earthenware, ironstone, porcelain, semi-porcelain, stoneware or white granite</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C098 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Electronic equipment, including - phonographs, radio-receiving sets, radio-phonograph sets, radio-phonograph television sets, record players, tape recorders, television-receiving sets</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C099 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Ironing board covers and pads</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|--|--|----------------|
| C100 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Kitchenware made of metal or plastic, coated, lithographed, painted or otherwise, including - bread boxes, cake humidors, canisters, foil and paper dispensers, range sets, spice racks, serving ovens and step-on waste cans</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C101 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Knives including - jack, pen and pocket; scissors and shears</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C102 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Lawn Mowers (Powered)</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C103 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Matches in books, boxes or folders</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|---|--|----------------|
| C104 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Pencils   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C105 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Pens including - ball point and fountain and nib penholders | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C106 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Pillowslips and sheets made of cotton                       | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C107 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Household/Personal Goods: Razor blades (safety type)                                  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|--|--|----------------|
| C108 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Thermometers</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C109 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Tiles, glazed, unglazed and ceramic mosaic including - hearth, floor and wall</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C110 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Umbrellas</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C111 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Utensils, kitchen type chrome plated or stainless steel</p>                       | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|--|--|----------------|
| C112 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Household/Personal Goods: Watch bracelets (expansion type)</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C113 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Hardware: Caps, made of metal, lithographed or printed, for containers including - lug, screw and vacuum</p>              | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C114 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Hardware: Copper tubing</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C115 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Hardware: Drapery I-beam rails, made of aluminum, brass, steel or other metals or plastic and component parts thereof</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|--|--|----------------|
| C116 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Hardware: Electrical measuring devices for panel mounting designed to indicate alternating or direct current microamperes, milliamperes or amperes, millivolts, volts or kilovolts, and such other variables as pressure, resistance, and temperature that may be translated into alternating or direct current or voltage.</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C117 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Hardware: Glass in panes or sheets, including - common or colourless window, laminated, plate and sheet</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C118 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Hardware: Goods made of porcelain for electrical use</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C119 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Hardware: Files and rasps</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|--|--|----------------|
| C120 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Hardware: Sink strainers (basket type)         | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C121 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Hardware: Tubes electronic                     | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C122 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Hardware: Twines, including - baler and binder | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C123 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Hardware: Wire insect s creening               | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|---|--|----------------|
| C124 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Hardware: Iron or steel pipes and tubes   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C125 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Novelties and Sporting Goods: Articles in the style of Indian handcrafts                                | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C126 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Novelties and Sporting Goods: Athletic gloves and mitts, including baseball and hockey gloves and mitts | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C127 | Customs Act 35.01 |            | Person failed:<br>a) to mark the goods, or mark the goods with the correct country of origin, or<br>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.<br><br>Good required to be marked:<br>Novelties and Sporting Goods: Bicycles  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|---|--|----------------|
| C128 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Novelties and Sporting Goods: Decorations, novelties and ornaments</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C129 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Novelties and Sporting Goods: Enamelled emblems and silver plated or sterling silver bracelets, brooches, pins and spoons, all designed as souvenirs of Canada, its provinces, territories, cities, towns, or other geographical locations</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C130 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Novelties and Sporting Goods: Gift wrappings including - bindings, braids, ribbons, tapes, ties and trimmings made chiefly or wholly of textile fibres</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C131 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Novelties and Sporting Goods: Toys, games and athletic and sporting goods</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|---|--|----------------|
| C132 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Paper Products: Boxes and cartons, empty folding or set-up, made of paper, paper board, plain or corrugated fibre or fibre board, for use as shipping containers</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C133 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Paper Products: Paper matter and products, lithographed or printed</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C134 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Wearing Apparel: Boots, shoes and slippers</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C135 | Customs Act 35.01 |            | <p>Person failed:<br/>           a) to mark the goods, or mark the goods with the correct country of origin, or<br/>           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.</p> <p>Good required to be marked:<br/>           Wearing Apparel: Brassieres, corselettes, garter belts, girdles and lacing corsets</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|--|--|----------------|
| C136 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Fabrics, braided or woven, containing rubber yarns, not exceeding 12 inches in width, boot and shoe laces</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C137 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Gloves made partially or wholly of leather</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C138 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Hair pieces, including - wigs, half wigs, switches, postiches, pony tails, toupees, and other types of hair pieces designed to be worn on the head of a person</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C139 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Handbags and purses, except handbags and purses made of beads, metal mesh, or similar material</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|---|--|----------------|
| C140 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Hats, including berets, bonnets, caps and hats, hoods and shapes made of fur felt, wool felt, and wool-and-fur felt</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C141 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Knitted garments</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C142 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Raincoats and rainwear made of plastic</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C143 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Wearing Apparel: Wearing apparel made wholly or substantially of natural or synthetic textile fibres</p>                                 | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|---|--|----------------|
| C144 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Tubers, tuberous roots, and rhizomes, dormant, in growth or in flower of peonies</p>                           | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C145 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Tubers, tuberous roots, corms, crowns and rhizomes, dormant, or irises or other perennials except begonias</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C146 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Tubers, tuberous roots, or rhizomes, in growth or in flower, of begonias</p>                                   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C147 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Bulbs, dormant or in growth, except tulip bulbs</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis  |
|------|-------------------|------------|---|--|----------------|
| C148 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Unrooted cuttings or slips of fruit or nut trees, shrubs, or bushes</p>  | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C149 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Trees, shrubs, bushes, vines, or seedling stock, grafted or not, including those capable of bearing fruit, when in a usual container</p> | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C150 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Christmas trees, rooted or unrooted, when in a usual container</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |
| C151 | Customs Act 35.01 |            | <p>Person failed:<br/> a) to mark the goods, or mark the goods with the correct country of origin, or<br/> 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.</p> <p>Good required to be marked:<br/> Horticultural Products: Rose bushes, grafted or not, except cut roses, when in a usual container</p>   | 1st - \$0.00<br>2nd - \$100 or 5% of VFD<br>3rd - \$200 or 10% of VFD<br>4th + - \$400 or 20% of VFD | Value for Duty |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis       |
|------|-------------------|------------|--|--|---------------------|
| C152 | Customs Act 35.1  |            | Importer or owner of goods failed to furnish the proof of origin upon request.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Request         |
| C154 | Customs Act 40(1) |            | <p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records covering the origin, marking, purchase, importation, costs and value of commercial goods in the prescribed manner.</p> <p>This applies on a per written request for records basis.</p>   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Written Request |
| C155 | Customs Act 40(1) |            | <p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records covering the origin, marking, purchase, importation, costs and value of commercial goods in the prescribed manner.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p> | Flat rate - \$25,000   | Per Audit           |
| C156 | Customs Act 40(1) |            | Person who imported or caused to be imported commercial goods that had been released free of duty or at a reduced rate of duty because of their intended use or because they were intended to be used by a specific person failed to keep a certificate or other record indicating the use of the goods at their place of business in Canada or at a designated place.                     | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Written Request |
| C157 | Customs Act 40(1) |            | <p>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.</p> <p>This applies on a per written request basis.</p>   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Written Request |
| C158 | Customs Act 40(1) |            | Person failed to answer truthfully questions asked by an officer concerning the records in respect of commercial goods.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Instance        |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention  | Penalty Condition  | Penalty Basis       |
|------|-------------------|------------|--|--|---------------------|
| C159 | Customs Act 40(3) |            | <p>Person who is required by subsection 40(3) of the Customs Act 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.</p> <p>This applies on a per written requests for records basis.</p>  | <p>1st - \$1,000<br/>2nd - \$5,000<br/>3rd - \$10,000<br/>4th + - \$25,000</p> | Per Written Request |
| C160 | Customs Act 40(3) |            | <p>Person who is required by subsection 40(3) of the Customs Act 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.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>   | Flat rate - \$25,000   | Per Audit           |
| C161 | Customs Act 40(3) |            | <p>Person who is required by subsection 40(3) of the Customs Act 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.</p> <p>This applies on a per written request for records basis.</p>   | <p>1st - \$1,000<br/>2nd - \$5,000<br/>3rd - \$10,000<br/>4th + - \$25,000</p> | Per Written Request |
| C162 | Customs Act 40(3) |            | <p>Person who is required by subsection 40(3) of the Customs Act 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.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p> | Flat rate - \$25,000   | Per Audit           |
| C163 | Customs Act 40(3) |            | <p>Person who is required by subsection 40(3) of the Customs Act to keep records in respect of commercial goods failed to make the records available to the officer when requested.</p> <p>This applies on a per written request basis.</p>  | <p>1st - \$1,000<br/>2nd - \$5,000<br/>3rd - \$10,000<br/>4th + - \$25,000</p> | Per Written Request |
| C164 | Customs Act 40(3) |            | <p>Person who is required by subsection 40(3) of the Customs Act to keep records in respect of commercial goods failed to truthfully answer any questions asked by the officer concerning the records.</p>   | <p>1st - \$1,000<br/>2nd - \$5,000<br/>3rd - \$10,000<br/>4th + - \$25,000</p> | Per Instance        |

## Master Penalty Document (Short Version)

| No.  | Legislation            | Regulation | Contravention  | Penalty Condition   | Penalty Basis                   |
|------|------------------------|------------|--|---|---------------------------------|
| C166 | Customs Act 43(2)      |            | Person who was required by notice to provide any record at a specified place and time failed to do so.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                          | Per Request                     |
| C168 | Customs Act 80.2(2)(a) |            | 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 Customs Tariff.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$400   | Per Instance                    |
| C169 | Customs Act 80.2(2)(b) |            | Person failed to repay within 90 days duties and interest refunded under paragraph 74(1)(f) after the goods were used in a manner that failed to comply with a condition imposed under an end-use tariff item.   | 1st - \$100 or 5% of amount<br>2nd - \$200 or 10% of amount<br>3rd + - \$400 or 20% of amount | Value of Amount not entitled to |
| C170 | Customs Act 95(1)      |            | Exporter failed to report the export of goods on an export declaration prior to export.  | 1st - \$0.00<br>2nd - \$1,000<br>3rd - \$2,000<br>4th + - \$3,000                             | Per Shipment                    |
| C189 | Customs Act 95(3)(a)   |            | Person who has reported goods under section 95(1) failed to answer truthfully any question asked by an officer with respect to the goods.  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Instance                    |
| C190 | Customs Act 95(3)(b)   |            | Person who has reported goods under subsection 95(1) 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 - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Instance                    |
| C192 | Customs Act 96         |            | Person who reported goods under section 95 (1) failed to export goods and failed to report failure to export the goods.  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Shipment                    |
| C193 | Customs Act 97.1(2)    |            | Exporter or producer of goods failed to provide officer with a copy of certificate of origin on request.   | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Request                     |
| C194 | Customs Act 97.1(3)    |            | Person who has completed and signed a certificate of origin in accordance with 97(1) failed to notify person to whom the certificate was given, of incorrect information.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$400   | Per Certificate                 |
| C195 | Customs Act 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.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                          | Per Audit                       |

### Master Penalty Document (Short Version)

| No.  | Legislation | Regulation                                      | Contravention  | Penalty Condition  | Penalty Basis |
|------|-------------|---|--|--|---------------|
| C196 |             | Customs Bonded Warehouses Regulations 11 and 12 | Bonded warehouse licensee or operator failed to comply with the provisions in the Customs Bonded Warehouses Regulations in respect of safety and security of goods while in a warehouse. | 1st - \$1,000<br>2nd - 2,500<br>3rd - 5,000<br>4th + - \$25,000      | Per Instance  |
| C197 |             | Customs Bonded Warehouses Regulations 11 and 12 | Bonded warehouse licensee or operator failed to provide adequate space, personnel, or equipment or information required for the examination of goods.                                    | 1st - \$1,000<br>2nd - \$2,500<br>3rd - \$5,000<br>4th + - \$25,000  | Per Instance  |
| C198 |             | Customs Bonded Warehouses Regulations 12 (2)    | Bonded warehouse licensee or operator allowed unauthorized person(s) access to the bonded warehouse facility.  | 1st - \$1,000<br>2nd - \$2,500<br>3rd - \$5,000<br>4th + - \$25,000  | Per Instance  |
| C199 |             | Customs Bonded Warehouses Regulations 13        | Bonded warehouse licensee or operator received or transferred intoxicating liquor without written approval from the appropriate, authorized provincial board, commission or agency.      | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Shipment  |
| C200 |             | Customs Bonded Warehouses Regulations 14        | Bonded warehouse licensee or operator received unauthorized imported tobacco products into the warehouse facility.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Shipment  |
| C201 |             | Customs Bonded Warehouses Regulations 15        | Bonded warehouse licensee or operator removed imported tobacco products from the bonded warehouse in a manner that was not prescribed.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Box       |
| C202 |             | Customs Bonded Warehouses Regulations 16(1)     | Licensee received domestic tobacco products in contravention of the Customs Bonded Warehouses Regulations.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Shipment  |
| C203 |             | Customs Bonded Warehouses Regulations 16(2)     | Person removed domestic tobacco products in contravention of the Customs Bonded Warehouses Regulations.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Instance  |
| C204 |             | Customs Bonded Warehouses Regulations 17        | Bonded warehouse licensee failed to acknowledge receipt of goods in the manner prescribed in Bonded Warehouses Regulations.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Instance  |

## Master Penalty Document (Short Version)

| No.  | Legislation              | Regulation                               | Contravention  | Penalty Condition  | Penalty Basis                |
|------|--------------------------|--|--|--|------------------------------|
| C207 |                          | Ships' Stores Regulations 4              | 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 - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000  | Per Instance                 |
| C208 |                          | Ships' Stores Regulations 5(1) and (2)   | While the international aircraft was on the ground, the carrier failed to seal bar-boxes as prescribed.  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000  | Per Instance                 |
| C210 |                          | Customs Bonded Warehouses Regulations 20 | Person altered, manipulated or combined goods while in a bonded warehouse in a manner not prescribed.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                       | Per Instance                 |
| C214 | Customs Tariff 118(1)(a) |  | 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 - \$100<br>2nd - \$200<br>3rd + - \$400  | Per Diversion                |
| C215 | Customs Tariff 118(1)(b) |  | 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) were met. | 1st - \$100 or 5% of value<br>2nd - \$200 or 10% of value<br>3rd + - \$400 or 20% of value | Value of Relief or Remission |
| C216 | Customs Tariff 118(2)(a) |  | Person failed within 90 days after the date of the diversion to report diverted goods to a customs officer at a customs office.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$400  | Per Diversion                |
| C217 | Customs Tariff 118(2)(b) |  | 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 - \$100 or 5% of value<br>2nd - \$200 or 10% of value<br>3rd + - \$400 or 20% of value | Value of Drawback            |
| C218 | Customs Tariff 121(1)    |  | Person failed to pay within 90 days duties relieved under section 89 of the Customs Tariff on the goods that entered into a process which produced by-product(s) not eligible for relief.  | 1st - \$100 or 5% of value<br>2nd - \$200 or 10% of value<br>3rd + - \$400 or 20% of value | Value of Relief or Remission |
| C221 | Customs Tariff 122(1)    |  | Person failed to pay within 90 days duties relieved under section 89, on goods that entered into a process that produced merchantable scrap or waste that was not eligible for relief.   | 1st - \$100 or 5% of value<br>2nd - \$200 or 10% of value<br>3rd + - \$400 or 20% of value | Value of Deferred Duties     |
| C223 | Customs Act 7.1          |  | Non-CSA importer failed to provide a detailed product description in respect of goods liable for review under the Special Import Measures Act, after the importer has been notified in writing.                                    | 1st - \$100 or 5% of VFD<br>2nd - \$200 or 10% of VFD<br>3rd + - \$400 or 20% of VFD       | Value for Duty               |
| C224 | Customs Act 40(1)        |  | CSA importer failed to provide the detailed product description within the period specified in respect to goods liable to a SIMA action.<br><br>Assessed 21 days after detailed product description requested.                     | 1st - \$100 or 5% of VFD<br>2nd - \$200 or 10% of VFD<br>3rd + - \$400 or 20% of VFD       | Value for Duty               |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis         |
|------|-------------------|------------|---|--|-----------------------|
| C225 | Customs Act 40(1) |            | Importer failed to keep prescribed records for goods subject to SIMA action.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Audit             |
| C234 | Customs Act 7.1   |            | The importer or transporter failed to provide true, accurate or complete information when applying to participate in the CSA program.   | Flat rate - \$25,000   | Per Instance          |
| C235 | Customs Act 4.1   |            | CSA approved transporter failed to use a driver registered in the Commercial Driver Registration Program to transport CSA eligible goods into Canada under the CSA clearance option.  | 1st - \$100<br>2nd - \$500<br>3rd + - \$1,000                        | Per Instance          |
| C236 | Customs Act 4.1   |            | CSA approved transporter failed to use a driver registered in the Commercial Driver Registration Program to transport CSA eligible goods into Canada under the CSA clearance option.  | Up to \$2,000 per occurrence   | Per Instance          |
| C237 | Customs Act 12(1) |            | The CSA approved transporter failed to report CSA goods in the prescribed manner containing the prescribed information.   | 1 - 25 - \$1,000<br>26 - 50 - \$2,000<br>51 and over - \$3,000       | Per Bar Code Required |
| C238 | Customs Act 4.1   |            | The CSA approved transporter reported non-CSA goods as CSA goods.   | 1st - \$2,500<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Shipment          |
| C239 | Customs Act 4.1   |            | The CSA approved importer advised the CSA approved transporter to report non-CSA goods as CSA goods.  | 1st - \$2,500<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Shipment          |
| C241 | Customs Act 4.1   |            | The 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<br>2nd - \$500<br>3rd + - \$1,000                        | Per Instance          |
| C242 | Customs Act 4.1   |            | The CSA approved transporter allowed a non-approved transporter to report CSA goods to customs.   | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                    | Per Instance          |
| C244 | Customs Act 32(3) |            | The CSA approved importer failed to account for goods in the prescribed manner or within the prescribed time limit.<br><br>This is a warning notice used to establish your compliance level. 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  |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation                                       | Contravention   | Penalty Condition                           | Penalty Basis        |
|------|-------------------|--|---|---|----------------------|
| C245 | Customs Act 32(3) |  | The CSA approved importer failed to account for goods in the prescribed manner or within the prescribed time limit.   | \$25 per shipment<br>\$500 max.             | Per Shipment         |
| C246 | Customs Act 32(3) |  | The 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.                 | \$50 per transactional B3                   | Per Transactional B3 |
| C250 | Customs Act 32(3) |  | The CSA approved importer failed to provide the Revenue Summary Form to customs in the prescribed manner or within the prescribed time.   | 1st - \$100<br>2nd + - \$500                | Per Instance         |
| C251 | Customs Act 3.5   |  | The CSA approved importer did not remit duties, taxes, interest charges and penalties owing to customs, directly to a financial institution, as provided in the Customs Act.            | 1st - \$250<br>2nd + - \$500                | Per Instance         |
| C256 | Customs Act 4.1   |  | The 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<br>2nd - \$200<br>3rd + - \$300 | Per Instance         |
| C257 | Customs Act 4.1   |  | The CSA approved importer failed to keep and provide Customs with a list of vendors and consignees.   | 1st - \$100<br>2nd - \$200<br>3rd + - \$300 | Per Instance         |
| C258 | Customs Act 40(1) |  | The CSA approved importer failed to maintain the required audit trails.   | Flat rate - \$25,000                        | Per Instance         |
| C259 | Customs Act 22(1) |  | The CSA approved transporter failed to maintain the required audit trails.  | Flat rate - \$25,000                        | Per Instance         |
| C260 |                   | Customs Brokers Licensing Regulations 14(b)(i)   | Broker failed to immediately notify customs in writing of changes in the address of a business office at which he transacts business.   | 1st - \$100<br>2nd - \$200<br>3rd + - \$300 | Per Instance         |
| C261 |                   | Customs Brokers Licensing Regulations 14(b)(ii)  | Broker failed to immediately notify customs in writing of changes in the legal or business name of the partnership or the corporation.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$300 | Per Instance         |
| C262 |                   | Customs Brokers Licensing Regulations 14(b)(iii) | Broker failed to immediately notify customs in writing of changes in the membership of the partnership.   | 1st - \$100<br>2nd - \$200<br>3rd + - \$300 | Per Instance         |
| C263 |                   | Customs Brokers Licensing Regulations 14(b)(iv)  | Broker failed to immediately notify customs in writing of changes in the officers or directors of the corporation.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$300 | Per Instance         |
| C265 |                   | Customs Brokers Licensing Regulations 14(b)(vi)  | Broker failed to immediately notify customs in writing of changes in the ownership of the business or corporation.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$300 | Per Instance         |

### Master Penalty Document (Short Version)

| No.  | Legislation     | Regulation   | Contravention  | Penalty Condition  | Penalty Basis |
|------|-----------------|--|--|--|---------------|
| C266 |                 | Customs Brokers Licensing Regulations 14(b)(vii)                 | Broker failed to immediately notify customs in writing of changes in the individuals meeting the knowledge requirement.  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                    | Per Instance  |
| C267 |                 | Customs Brokers Licensing Regulations 14(d)(i)(ii)               | Broker failed to account to a client for funds owed or refunded.   | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                    | Per Instance  |
| C269 |                 | Customs Brokers Licensing Regulations 17(1)(a)                   | A customs broker failed to keep records and books of account indicating all financial transactions made while transacting business as a customs broker.  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Audit     |
| C270 |                 | Customs Brokers Licensing Regulations 17(1)(b)                   | A customs broker failed to keep copies of each customs accounting document and supporting documents made while transacting business as a customs broker.   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Audit     |
| C271 |                 | Customs Brokers Licensing Regulations 17(1)(c)                   | 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 - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Audit     |
| C272 |                 | Customs Brokers Licensing Regulations 17(1)(d)                   | 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) related to business transacted as a customs broker. | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Audit     |
| C274 | Customs Act 7.1 |  | Person provided information to an officer that is not true, accurate and complete.<br><br>Goods reported as arrived for customs processing when they are not arrived.  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                    | Per instance  |
| C277 |                 | Persons Authorized to Account for Casual Goods Regulations 10    | 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 offices.   | 1st - \$100<br>2nd - \$200<br>3rd + - \$300                          | Per Instance  |
| C278 |                 | Persons Authorized to Account for Casual Goods Regulations 10(b) | 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 - \$100<br>2nd - \$200<br>3rd + - \$300                          | Per Instance  |
| C279 |                 | Persons Authorized to Account for Casual Goods Regulations 10(c) | 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 - \$100<br>2nd - \$200<br>3rd + - \$300                          | Per Instance  |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis        |
|------|-------------------|------------|---|--|----------------------|
| C280 | Customs Act 32(3) |            | <p>Person failed to account for imported goods within three business days after the termination of the release period for intoxicating liquors.</p> <p>This is in the instance of an individual transaction.</p>  | \$25 per transactional B3                                    | Per Transactional B3 |
| C281 | Customs Act 32(3) |            | <p>Person failed to account for imported goods within three business days after the termination of the release period for intoxicating liquors.</p> <p>This is in the instance of consolidated entries.</p>   | \$25 per shipment<br>\$500 max.                              | Per Shipment         |
| C284 | Customs Act 32(3) |            | <p>Person failed to account for imported goods no later than the last business day of the month in which the release period ends for vehicles, automotive production goods and automotive service goods.</p> <p>This is in the instance of an individual transaction.</p> | \$25 per transactional B3                                    | Per Transactional B3 |
| C285 | Customs Act 32(3) |            | <p>Person failed to account for imported goods no later than the last business day of the month in which the release period ends for vehicles, automotive production goods and automotive service goods.</p> <p>This is in the instance of consolidated entries.</p>      | \$25 per shipment<br>\$500 max.                              | Per Shipment         |
| C288 | Customs Act 32(3) |            | <p>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.</p> <p>This is in the instance of an individual transaction.</p>  | This contravention is assessed at \$25 per transactional B3. | Per Transactional B3 |
| C289 | Customs Act 32(3) |            | <p>Person failed to account for imported goods within 5 business days of their release for goods that have an estimated value for duty of \$1,600 or more.</p> <p>This is in the instance of consolidated entries.</p>  | \$25 per shipment<br>\$500 max.                              | Per Shipment         |
| C292 | Customs Act 32(3) |            | <p>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.</p> <p>This is in the instance of an individual transaction.</p> | \$25 per transactional B3                                    | Per Transactional B3 |

### Master Penalty Document (Short Version)

| No.  | Legislation       | Regulation | Contravention   | Penalty Condition  | Penalty Basis       |
|------|-------------------|------------|---|--|---------------------|
| C293 | Customs Act 32(3) |            | <p>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.</p> <p>This is in the instance of consolidated entries.</p>  | \$25 per shipment<br>\$500 max.                                      | Per Shipment        |
| C298 | Customs Act 40(1) |            | <p>Person who imports commercial goods or causes commercial goods to be imported failed to keep prescribed records in respect of commercial goods, for six years following importation, at the specified place in the prescribed manner.</p> <p>This applies on a per written request for record(s) basis.</p>  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Written Request |
| C299 | Customs Act 40(1) |            | <p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following importation, records covering the payment of commercial goods at their place of business in Canada or at a designated place.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>         | Flat rate - \$25,000   | Per Audit           |
| C302 | Customs Act 40(1) |            | <p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, at their place of business in Canada or at a designated place, for six years following importation, records relating to the sale or the disposal of the goods in Canada.</p> <p>This applies on a per written request for record(s) basis.</p>                                     | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000 | Per Written Request |
| C303 | Customs Act 40(1) |            | <p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, at their place of business in Canada or at a designated place, for six years following importation, records relating to the disposal of the goods in Canada.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p> | Flat rate - \$25,000   | Per Audit           |

## Master Penalty Document (Short Version)

| No.  | Legislation           | Regulation                                | Contravention  | Penalty Condition   | Penalty Basis                   |
|------|-----------------------|---|--|---|---------------------------------|
| C306 | Customs Act 40(1)     |   | <p>Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records relating to any application for an advance ruling made under subsection 43.1(1) of the Customs Act, at the place of business in Canada or at a designated place.</p> <p>This applies on a per written request for record(s) basis.</p>   | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                          | Per Written Request             |
| C310 | Customs Act 40(1)     |   | <p>Person who diverted imported commercial goods that have been released free of duty or at a reduced rate of duty because of their intended use or because they were intended to be used by a specific person failed to keep sufficient records at their place of business in Canada or at a designated place to confirm that the applicable duties have been paid.</p> <p>This applies on a per written request for record(s) basis.</p> | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                          | Per Written Request             |
| C315 |                       | Reporting of Exported Goods Regulations 5 | <p>Exporter failed to provide to customs prior to export any export permit, licence or certificate required.</p>   | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Document                    |
| C316 | Customs Act 95(1)     |   | <p>Exporter failed to submit an export summary report.</p>   | 1st - \$2,000<br>2nd - \$5,000<br>3rd + - \$10,000  | Per Summary Report              |
| C317 | Customs Act 95(1)     |   | <p>Exporter submitted written summary report for goods that do not qualify for summary reporting.</p>  | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000   | Per Shipment                    |
| C318 | Customs Act 97.2(1)   |   | <p>Person who exported goods failed to make such records available to an officer within the time specified.</p>  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                          | Per Occurrence                  |
| C319 | Customs Act 97.2(1)   |   | <p>Person who exported goods failed to truthfully answer any questions asked by an officer in respect of the records.</p>  | 1st - \$1,000<br>2nd - \$5,000<br>3rd - \$10,000<br>4th + - \$25,000                          | Per Occurrence                  |
| C320 | Customs Tariff 114(1) |   | <p>Person failed to repay amount or portion of refund, drawback or interest to which they were not entitled.</p>   | 1st - \$100 or 5% of amount<br>2nd - \$200 or 10% of amount<br>3rd + - \$400 or 20% of amount | Value of Amount not entitled to |

## Master Penalty Document (Short Version)

| No.  | Legislation          | Regulation | Contravention   | Penalty Condition   | Penalty Basis               |
|------|----------------------|------------|---|---|-----------------------------|
| C328 | Customs Act 32(5)    |            | A courier did not acquire the prescribed authorization from CCRA before accounting for casual goods released under section 32(4) of the Act.  | 1st - \$100<br>2nd - \$200<br>3rd + - \$300   | Per Instance                |
| C330 | Customs Act 32(5)    |            | Person authorized by subsection 32(5) of the Customs Act to account for goods failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release.<br><br>This is in the instance of an individual transaction.  | \$25 per transactional B3   | Per Transactional B3        |
| C331 | Customs Act 32(5)    |            | Person authorized by subsection 32(5) of the Customs Act to account for goods failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release.<br><br>This is in the instance of consolidated entries.   | \$25 per shipments<br>\$500 max.  | Per Shipment                |
| C335 | Customs Act 32.2 (2) |            | Person failed to make the required corrections to a tariff classification when conveyances or containers classified under Tariff Heading 98.01 were used for a purpose other than provided.   | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                                     | Per Container or Conveyance |
| C336 | Customs Act 33       |            | Person failed to pay duties on goods accounted for under section 32(2) and 32(3) of the Customs Act.  | 1st - \$100<br>2nd - \$500<br>3rd + - \$1,000   | Per instance                |
| C340 | Customs Act 22(1)    |            | Person who is required by subsection 22(1) of the Customs Act to keep records in respect of commercial goods failed to keep records for the prescribed period and in the prescribed manner.<br><br>This applies when an audit, verification or examination determines that there are no records in existence. | Flat rate - \$25,000  | Per Instance                |
| C341 | Customs Act 95(1)    |            | Exporter failed to report a shipment on an export summary report.   | 1st - \$1,000<br>2nd - \$2,000<br>3rd + - \$3,000                                     | Per Shipment                |
| C342 | Customs Act 32(3)    |            | Person (Importer / Broker) failed to transmit release information to the correct customs office.  | 1st - \$250<br>2nd - \$500<br>3rd + - \$1,000   | Per Shipment                |
| C343 | Customs Act 95(1)    |            | Person failed to report in bond cargo to Customs outbound.  | Flat rate - \$1,000   | Per Shipment or Manifest    |
| C344 | Customs Act 13(a)    |            | Person reporting goods valued at less than \$1,600 under section 12 inside or outside Canada failed to answer truthfully any question asked by an officer with respect to the goods.  | 1st - \$100 or 20% of VFD<br>2nd - \$200 or 40% of VFD<br>3rd + - \$300 or 60% of VFD | Value for Duty              |

### Master Penalty Document (Short Version)

| No.  | Legislation            | Regulation | Contravention   | Penalty Condition   | Penalty Basis                            |
|------|------------------------|------------|---|---|--|
| C345 | Customs Act 95(1)      |            | Exporter failed to report goods subject to export control prior to export.  | 1st - \$2,000 or 20% of value<br>2nd - \$4,000 or 40% of value<br>3rd + - \$6,000 or 60% of value | Value of Goods                           |
| C346 | Customs Act 95(3)(a)   |            | Person who has reported goods under subsection 95(1) of the Customs Act that are subject to export control, failed to answer truthfully any question asked by an officer with respect to the goods.   | 1st - \$2,000 or 20% of value<br>2nd - \$4,000 or 40% of value<br>3rd + - \$6,000 or 60% of value | Value of Goods                           |
| C347 | Customs Act 19(1)      |            | Person moved, delivered or exported, or caused to be moved, delivered or exported goods valued at less than \$1,600 that have been reported but not released without customs authorization.   | Flat rate - \$100   | Per Shipment                             |
| C348 | Customs Act 7.1        |            | Person intentionally provided false information in any permit, certificate, licence, document or declaration required to be provided for imported or exported goods under the Customs Act, the Customs Tariff or SIMA or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods. | 1st - \$2,000 or 20% of value<br>2nd - \$4,000 or 40% of value<br>3rd + - \$6,000 or 60% of value | Value for Duty or Value of Goods         |
| C349 | Removed<br>Nov 8, 2002 |            |   |   |  |
| C350 | Customs Act 32.2(1)(b) |            | 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 - \$100 or 5% of VFD<br>2nd - \$200 or 10% of VFD<br>3rd + - \$400 or 20% of VFD              | Value for Duty                           |
| C351 | Customs Act 32.2(2)(b) |            | 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 - \$100 or 5% of VFD<br>2nd - \$200 or 10% of VFD<br>3rd + - \$400 or 20% of VFD              | Value for Duty                           |
| C352 | Customs Act 32.2(2)(b) |            | 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 - \$100 or 5% of VFD<br>2nd - \$200 or 10% of VFD<br>3rd + - \$400 or 20% of VFD              | Value for Duty                           |
| C353 | Customs Act 32.2(2)(b) |            | 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 - \$100 or 5% of value<br>2nd - \$200 or 10% of value<br>3rd + - \$400 or 20% of value        | Undeclared Portion of the Value for Duty |