



# Memorandum D4-1-7

## Extension of Time Limits for the Storage of Goods

### In Brief

This memorandum is updated to:

- a) include reference to the Commercial Accounting Document (CAD);
- b) confirm that the Canada Border Services Agency (CBSA) will issue the [Form E44, Notice: Unclaimed Goods](#) only after the extension period has expired;
- c) include vaping products as a prescribed good in accordance with the [Excise Act, 2001](#); and,
- d) define the regulatory term “days” as “calendar days” for the purposes of this policy.

This memorandum clarifies the maximum storage time limits for goods held in a Canada Border Services Agency (CBSA) office, a sufferance warehouse or a customs bonded warehouse and outlines procedures for extending these time limits.

### Table of Contents

[Legislation](#)

[Guidelines and General Information](#)

[Storage Time Limits](#)

[Exceptions to Storage Time Limits](#)

[Extensions of Maximum Storage Time Limits](#)

[Procedures for Requesting an Extension to a Storage Time Limit](#)

[Extension of Storage Time Limit Using Form A18B, Bulk Storage Record](#)

[Storage Charges](#)

[Goods That Remain in Storage Beyond the Maximum Allowable Time Limit](#)

[Additional Information](#)

[Appendix](#)

[Schedule I – Canada Border Services Agency Offices or Sufferance Warehouses](#)

[Schedule II – Customs Bonded Warehouses](#)

[References](#)

### Legislation

[Customs Act](#)

[Excise Act, 2001](#)

[Nuclear Safety and Control Act \(NSCA\)](#)

[Copyright Act](#)

[Trademarks Act](#)

[Customs Sufferance Warehouse Regulations](#)

[Customs Bonded Warehouse Regulations](#)

## Guidelines and General Information

### Definitions

1. The following definitions apply to this memorandum:

*act* means the [Customs Act](#).

*commercial goods* means goods for sale for any commercial, industrial, occupational, institutional or other similar use that are imported into Canada or exported from Canada.

*firearm* has the same meaning as in section 2 of the [Criminal Code](#).

*place of safe-keeping* means a place designated by the Minister of National Revenue pursuant to section 37 of the act for the safekeeping of goods.

*prohibited ammunition* has the same meaning as in subsection 84(1) of the [Criminal Code](#).

*prohibited device* has the same meaning as in subsection 84(1) of the [Criminal Code](#).

*prohibited weapon* has the same meaning as in subsection 84(1) of the [Criminal Code](#).

*restricted weapon* has the same meaning as in subsection 84(1) of the [Criminal Code](#).

### Storage Time Limits

2. The following are the general time limits for holding imported goods in storage prior to clearance by the CBSA:

(a) 40 calendar days from the date the goods are first reported to the CBSA under subsection 12(1) of the [Customs Act](#) (the act) when they are held in a CBSA office or a sufferance warehouse;

(b) Up to four years from the date the goods are first accounted for on [Form B3-3, Canada Customs Coding Form](#), or the CAD when they are held in a customs bonded warehouse.

### Exceptions to Storage Time Limits

3. Exceptions to the standard 40 calendar day limit for the storage of goods held in a CBSA office or a sufferance warehouse are outlined in [Schedule I](#).

4. Exceptions to maximum time limits for goods stored in a customs bonded warehouse are outlined in [Schedule II](#).

### Extensions of Maximum Storage Time Limits

5. Upon written request, the CBSA may extend the maximum storage time limit for goods held in a CBSA office, a sufferance warehouse or a customs bonded warehouse pursuant to subsection 37(3) of the act. Requests for extensions will be considered by the CBSA on a case by case basis.

6. A CBSA officer may also extend the maximum storage time limit without a written request, when it is deemed necessary for the CBSA to do so. For example when;

(a) goods are held by the CBSA pending a review to determine admissibility;

(b) goods are held by the CBSA under a court order pursuant to either the [Copyright Act](#) or the [Trademarks Act](#) and pending determination of infringement of these acts.

(c) shipments of bulk grain are transiting from Canada to another country. This should be detailed in the supporting documents.

7. The following prescribed goods are forfeit if they are not removed from a CBSA office or sufferance warehouse within the regulated timeframe:

- Firearms, prohibited ammunition, prohibited devices, prohibited or restricted weapons, and tobacco or vaping products are forfeit to the Crown if they are not removed from a CBSA office or a sufferance warehouse within 14 calendar days after they were first reported to the CBSA under section 12(1) of the act.
- Spirits are forfeit to the Crown if they are not removed from a CBSA office or sufferance warehouse within 21 calendar days after they are first reported to the CBSA.

Refer to subsection 39.1(1) of the act for more information on "goods forfeit if not removed."

8. In addition, extensions to maximum storage time limits for goods held in a CBSA office or a sufferance warehouse may be granted to a maximum of four years if they fall under one of the following tariff items at the time of shipment to Canada:

(a) Returning former residents effects including goods that meet all of the criteria of tariff item No. 9805.00.00 as described in [Memorandum D2-3-2, Former Residents of Canada – Tariff Item No. 9805.00.00.](#)

(b) Settlers' effects including items that meet all of the criteria of tariff item No. 9807.00.00 as described in [Memorandum D2-2-1, Settlers' Effects – Tariff Item No. 9807.00.00.](#)

## **Procedures for Requesting an Extension to a Storage Time Limit**

9. Five calendar days prior to the end of the maximum storage time limit, the importer, owner or agent will submit a written request stating the reason for requesting an extension.

10. Requests should be made to the chief officer of the local CBSA office with jurisdiction over the sufferance warehouse.

11. Extensions are not granted for goods prescribed in subsections 3(4) and 3(5) of the [Storage of Goods Regulations](#).

12. Where extenuating circumstances preclude the removal of unclaimed goods (with the exception of tobacco products, packaged spirits and vaping products) within the specified time limits outlined in the [Customs Bonded Warehouses Regulations](#), the CBSA may grant an extension under authority of subsection 37(3) of the [Customs](#)

*Act*, provided a request is received from the importer, owner or their agent prior to the expiration of the specified time limit. Exceptions to the four year time limit are listed in the Appendix, Schedule II of this memorandum.

13. The CBSA will provide written responses to requests for the extension of storage time limits.

### **Extension of Storage Time Limit Using Form A18B, *Bulk Storage Record***

14. When an extension to a storage time limit is granted by the CBSA and when [Form A18B - Bulk Storage Record](#) is used, the CBSA will complete, number and date stamp the form. The CBSA will include a copy of the request on file.

15. Form A18B is distributed as follows:

- Original – CBSA;
- Copy – sufferance warehouse operator, customs bonded warehouse operator;
- Copy – importer.

16. If further extension is required, another written request must be submitted as outlined in paragraphs 9 and 10. If approved the CBSA will prepare and distribute another Form A18B as outlined in paragraphs 14 and 15.

17. Goods listed on Form A18B that have been granted an extension cannot be transferred to another location for clearance.

18. To release goods that have been granted storage extensions using Form A18B, the importer or owner will present the CBSA with Form A18B and the entry package (i.e. the CBSA accounting documents and permits) or the export documentation (cargo control document and permits). The original form will be retained by the CBSA and a copy will be given to the warehouse operator as authority to release the goods.

### **Storage Charges**

19. Storage charges apply to all extensions. There are specific exceptions when applying storage charges to commercial goods that are held in a CBSA office or in a place of safe-keeping, see *Storage of Goods Regulations*, "Schedule." For additional information related to storage charges refer to [Memorandum D4-1-5, Storage of Goods](#).

### **Goods That Remain in Storage Beyond the Maximum Allowable Time Limit**

20. If goods have not been removed from a CBSA office or a warehouse before the maximum allowable time limit, the goods may be deposited in a place of safe-keeping.

21. The CBSA will send Form E44, *Notice – Unclaimed Goods* by email to the importer and carrier advising them that the goods remain unclaimed and that the goods must be released and accounted for within 30 calendar days from the date of the notice.

22. Perishable goods and prescribed substances under the [Nuclear Safety and Control Act](#) or prescribed items under the [General Nuclear Safety and Control Regulations](#) may be moved to a place of safe-keeping. These unclaimed goods must be released and accounted for within 24 hours or the goods are forfeit.

**Note:** Goods that have been granted an extension may be deposited in a place of safe-keeping and listed on Form E44 only after the extension period has expired.

23. Goods not removed from a place of safe-keeping within the prescribed time limit will be forfeit after:

- 30 calendar days for general goods;

- 24 hours for perishable goods;
- 24 hours for prescribed substances under the *Nuclear Safety and Control Act* or prescribed items under the *General Nuclear Safety and Control Regulations*.

24. When goods are forfeit to the Crown, they are subject to disposal and can no longer be claimed by the importer or agent. For additional information, refer to Memorandum D4-1-5.

### **Additional Information**

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

## Appendix

### Schedule I – Canada Border Services Agency Offices or Sufferance Warehouses

Type of Goods	Maximum days in storage	Maximum storage days in a place of safe-keeping	Days before goods are forfeit
Regular goods	40 calendar days	30 calendar days	30 calendar days
Perishable goods	4 calendar days	24 hours	24 hours
Prescribed substances or prescribed items within the meaning of the <i>Nuclear Safety and Control Act</i> and the <i>General Nuclear Safety and Control Regulations</i>	14 calendar days	24 hours	24 hours
Firearms, prohibited ammunition, prohibited devices, prohibited or restricted weapons, tobacco or vaping products as prescribed under the <i>Customs Act</i>	14 calendar days	N/A	14 calendar days
Spirits as prescribed under the <i>Customs Act</i>	21 calendar days	N/A	21 calendar days

### Schedule II – Customs Bonded Warehouses

Exceptions to the maximum four year storage time limit include:

Goods placed in a customs bonded warehouse for marking in accordance with the <a href="#">Marking of Imported Goods Regulations</a> or for display at conventions, exhibitions or trade shows	Maximum 90 calendar days
Beer and wine	Maximum five years
Spare Parts for aircraft or vessels, oceanic cable, oil-drilling supplies and related parts and equipment, not intended for domestic consumption	Maximum 15 years
Where extenuating circumstances preclude the removal of unclaimed goods (with the exception of tobacco products, packaged spirits and vaping products) within the specified time limits	At the discretion of the Minister and the details of the extenuating circumstances

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate Regulatory Trade Programs Division
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#"><i>Customs Act</i></a> <a href="#"><i>Excise Act, 2001</i></a> <a href="#"><i>Nuclear Safety and Control Act</i></a> <a href="#"><i>Copyright Act</i></a> <a href="#"><i>Trademarks Act</i></a> <a href="#"><i>Customs Sufferance Warehouse Regulations</i></a> <a href="#"><i>Customs Bonded Warehouse Regulations</i></a> <a href="#"><i>Marking of Imported Goods Regulations</i></a> <a href="#"><i>Storage of Goods Regulations</i></a> <a href="#"><i>General Nuclear Safety and Control Regulations</i></a>
<b>Other References</b>	<a href="#">D2-2-1</a> , <a href="#">D2-3-2</a> , <a href="#">D4-1-5</a>
<b>Superseded Memorandum D</b>	D4-1-7 dated January 23, 2014

### Final Approval

**(check one option, obtain required signatures and date)**

- OK to E-PRINT**
- OK to E-PRINT once written corrections are made**
- Once written corrections are made, RESUBMIT new proofs**

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**Manager's approval/signature**

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**Print Manager's name**

Date: \_\_\_\_\_

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**Director's approval/signature**

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**Print Director's name**

Date: \_\_\_\_\_