

INDEX TO MASTER PENALTY DOCUMENT (Short Version)

| No. | Short Description | Page |
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| <u>ABATEMENTS AND REFUNDS</u> | | |
| C168 | Person failed to report non-compliance with terms of List of Tariff Provisions. | 27 |
| C169 | Person failed to repay duties and interest not entitled to (for end use). | 27 |
| <u>ACCOUNTING AND PAYMENT OF DUTIES</u> | | |
| C070 | Importer failed to account for goods in prescribed time. | 6 |
| C071 | Person failed to provide permit/certificate or information before goods released. | 6 |
| C328 | Courier did not acquire authorization before accounting for casual goods. | 36 |
| C336 | Person failed to pay duties on accounted goods. | 36 |
| C342 | Person failed to transmit release information to the correct customs office. | 36 |
| <u>BONDED WAREHOUSING AND SHIPS' STORES</u> | | |
| C196 | Bonded warehouse licensee/operator failed to ensure safety and security of goods. | 28 |
| C197 | Bonded warehouse licensee or operator failed to comply with terms and conditions. | 28 |
| C198 | Bonded warehouse licensee/operator allowed unauthorized persons access. | 28 |
| C199 | Bonded warehouse licensee/operator received/transferred liquor without authorization. | 28 |
| C200 | Bonded warehouse licensee/operator received unauthorized imported tobacco products. | 28 |
| C201 | Bonded warehouse licensee/operator removed unauthorized imported tobacco products. | 28 |
| C202 | Bonded warehouse licensee received unauthorized domestic tobacco products. | 28 |
| C203 | Person (bonded warehouse) removed unauthorized domestic tobacco products. | 28 |
| C204 | Bonded warehouse licensee failed to acknowledge receipt of goods as prescribed. | 28 |
| C207 | Master of ship failed to secure alcohol and tobacco under seal (marine). | 29 |
| C208 | Carrier failed to seal bar-boxes while on the ground (air). | 29 |
| C210 | Person (bonded warehouse) altered/manipulated/combined goods in manner not prescribed. | 29 |

| <u>BROKERS AND AGENTS</u> | | |
|--|---|----|
| C010 | Broker failed to provide records within specified time limit. | 1 |
| C011 | Person acted as broker without a license. | 2 |
| C012 | Broker transacted business at office not specified on license. | 2 |
| C014 | Broker failed to provide importer or exporter with copy of documents. | 2 |
| C260 | Broker failed to notify of changes to business address. | 31 |
| C261 | Broker failed to notify of changes to business name. | 31 |
| C262 | Broker failed to notify of changes to members of partnership. | 31 |
| C263 | Broker failed to notify of changes to officers/directors of corporation. | 31 |
| C265 | Broker failed to notify of changes in ownership of corporation. | 31 |
| C266 | Broker failed to notify of changes to persons (knowledge requirements). | 32 |
| C267 | Broker failed to account to client for funds owed or refunded. | 32 |
| C269 | Broker failed to keep records covering all financial transactions. | 32 |
| C270 | Broker failed to keep appropriate accounting and supporting documents. | 32 |
| C271 | Broker failed to keep copies of all documents relating to his business. | 32 |
| C272 | A broker failed to keep separately copies of the records and books of account relating to business as a broker and sub-agent. | 32 |
| <u>CORRECTIONS – TRADE DATA</u> | | |
| C080 | Importer failed to correct origin of goods (FTA) within 90 days. | 6 |
| C081 | Importer failed to correct origin of imported goods within 90 days. | 6 |
| C082 | Importer failed to correct tariff classification within 90 days. | 6 |
| C083 | Importer failed to correct value for duty within 90 days. | 7 |
| C335 | Person failed to make required tariff corrections when using Tariff 98.01. | 36 |
| C350 | Importer failed to pay duties as a result of a required correction. - FTA origin. | 37 |
| C351 | Importer failed to pay duties as a result of a required correction. - Origin. | 37 |
| C352 | Importer failed to pay duties as a result of a required correction. - Tariff. | 37 |
| C353 | Importer failed to pay duties as a result of a required correction - Valuation. | 37 |

| <u>CUSTOMS SELF ASSESSMENT (CSA) AND ADVANCE COMMERCIAL INFORMATION (ACI)</u> | | |
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| C234 | Importer or transporter failed to provide accurate information on CSA application. | 30 |
| C235 | CSA transporter used non-registered driver. | 30 |
| C236 | CSA transporter (less than 99% compliance) used non-registered driver. | 30 |
| C237 | CSA transporter failed to report CSA goods as prescribed. | 30 |
| C238 | CSA transporter reported non-CSA goods as CSA goods. | 30 |
| C239 | CSA importer advised transporter to report non-CSA goods as CSA goods. | 30 |
| C241 | CSA transporter failed to provide list of CSA goods not delivered. | 30 |
| C242 | CSA transporter allowed non-CSA transporter to report CSA goods. | 30 |
| C244 | CSA importer failed to meet accounting time limit (system-generated). | 30 |
| C245 | CSA importer failed to meet accounting time limit (consolidated B3). | 31 |
| C246 | CSA importer failed to meet compliance levels for accounting time limits. | 31 |
| C250 | CSA importer failed to provide Revenue Summary Form (RSF) as prescribed. | 31 |
| C251 | CSA importer failed to remit duties, taxes, penalties and interest owing. | 31 |
| C256 | CSA transporter failed to keep updated list of authorized transporters. | 31 |
| C257 | CSA importer failed to keep updated list of vendors and consignees. | 31 |
| C258 | CSA importer failed to maintain required audit trails. | 31 |
| C259 | CSA transporter failed to maintain required audit trails. | 31 |
| <u>DRAWBACKS</u> | | |
| C320 | Person failed to repay refund/drawback/interest granted in error. | 35 |
| <u>DUTIES RELIEF</u> | | |
| C214 | Person failed to report non-compliance with term/condition of duty relief or remission order. | 29 |
| C215 | Person failed to repay duties relief not entitled to. | 29 |
| C216 | Person failed to report diverted goods within 90 days. | 29 |
| C217 | Person failed to pay drawback and interest not entitled to (for diversion). | 29 |
| C218 | Person failed to pay ineligible duties relieved for by-products. | 29 |
| C221 | Person failed to pay ineligible duties relieved, for scrap or waste. | 29 |

| <u>EXPORTATION</u> | | |
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| C170 | Person failed to report export of goods prior to export. | 27 |
| C189 | Person failed to answer truthfully about exported goods. | 27 |
| C190 | Person failed to open package or remove or present goods to be exported. | 27 |
| C192 | Person failed to report goods not exported. | 27 |
| C193 | Exporter failed to provide copy of certificate origin. | 27 |
| C194 | Person failed to advise of incorrect information on certificate origin. | 27 |
| C195 | Exporter failed to keep records as prescribed. | 27 |
| C315 | Exporter failed to provide any export permit required. | 35 |
| C316 | Exporter failed to submit an export summary report. | 35 |
| C317 | Exporter submitted written summary report for non-qualified goods. | 35 |
| C318 | Exporter failed to make records available to officer within time specified. | 35 |
| C319 | Exporter failed to truthfully answer questions asked by an officer. | 35 |
| C341 | Exporter failed to report a shipment on an export summary report. | 36 |
| C343 | Person failed to report in-bond cargo to Customs outbound. | 36 |
| C345 | Exporter failed to report goods subject to export control prior to export. | 37 |
| C346 | Exporter failed to answer truthfully question about goods subject to export control. | 37 |
| <u>FORMS</u> | | |
| C007 | Person failed to include appropriate bar code on CCD or release request. | 1 |
| C008 | Carrier failed to use correct carrier code number. | 1 |
| <u>INFORMATION</u> | | |
| C005 | Person failed to provide true, accurate and complete information. | 1 |
| C274 | Goods reported as arrived prior to authorized time frames. | 32 |
| C348 | Person intentionally provided false information. | 37 |
| <u>LATE ACCOUNTING</u> | | |
| C280 | Importer failed to meet accounting time limit (liquor-per transaction). | 33 |
| C281 | Person failed to meet accounting time limit (liquor-consolidated B3). | 33 |
| C284 | Person failed to meet accounting time limit (automotive-per transaction). | 33 |
| C285 | Person failed to meet accounting time limit (automotive-consolidated B3). | 33 |
| C288 | Person failed to meet accounting time limit (per B3 - \$1,600 or greater). | 33 |
| C289 | Person failed to meet accounting time limit (consolidated B3 - \$1,600 or more). | 33 |

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| C292 | Person failed to meet accounting time limit (per B3 - less than \$1,600). | 33 |
| C293 | Person failed to meet accounting time limit (consolidated B3 - less than \$1,600). | 34 |
| C330 | Courier failed to meet accounting time limit. | 36 |
| C331 | Courier failed to meet accounting time limit (consolidated B3). | 36 |
| <u>MARKING OF GOODS</u> | | |
| C084 to C151 | Importer failed to mark the goods. | 7 – 24 |
| <u>MOVEMENT AND STORAGE OF GOODS</u> | | |
| C033 | Person moved, delivered or exported goods without authorization (\$1,600 or greater). | 3 |
| C347 | Carrier moved/delivered/exported unreleased goods valued less \$1,600. | 37 |
| <u>ORIGIN OF GOODS</u> | | |
| C152 | Person failed to furnish proof of origin. | 25 |
| <u>RECORDS</u> | | |
| C001 | Person failed to keep electronic records as prescribed. | 1 |
| C154 | Importer failed to keep records in prescribed manner. | 25 |
| C155 | Importer failed to keep any records for imported goods. | 25 |
| C156 | Importer failed to keep end-use records or certificates. | 25 |
| C157 | Importer failed to provide records when requested. | 25 |
| C158 | Person failed to answer truthfully questions about records. | 25 |
| C159 | Person failed to keep records for prescribed time period. | 26 |
| C160 | Person failed to keep any records for prescribed time period. | 26 |
| C161 | Person failed to keep records where specified. | 26 |
| C162 | Person failed to keep any records as specified. | 26 |
| C163 | Person failed to provide records to officer. | 26 |
| C164 | Person failed to answer truthfully concerning records. | 26 |
| C166 | Person failed to provide any record at specified place and time. | 27 |
| C298 | Importer failed to keep records of payment at designated place. | 34 |
| C299 | Importer failed to keep any records of payment at designated place. | 34 |
| C302 | Importer failed to keep disposal records at designated place. | 34 |
| C303 | Importer failed to keep any disposal records at designated place. | 34 |
| C306 | Importer failed to keep advanced ruling records at designated place. | 35 |

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| C310 | Importer failed to keep record of payment of duties for diverted goods. | 35 |
| C340 | Carrier failed to keep records for prescribed period and prescribed manner. | 36 |
| <u>RELEASE</u> | | |
| C066 | Person removed unreleased goods from warehouse or duty free shop. | 6 |
| C069 | Person generated false RNS notice to remove goods from a warehouse or duty free shop. | 6 |
| <u>REPORT OF GOODS AND CONVEYANCES</u> | | |
| C019 | Importer failed to report regular goods (\$1,600 or greater). | 2 |
| C020 | Importer failed to report regular goods (less than \$1,600). | 2 |
| C021 | Carrier failed to report regular goods (\$1,600 or greater). | 2 |
| C022 | Carrier failed to report regular goods (less than \$1,600). | 2 |
| C023 | Person failed to report inbound conveyances. | 2 |
| C025 | Person failed to answer truthfully when reporting goods (\$1,600 or greater). | 2 |
| C026 | Person failed to present, open, unpack or unload goods for officer. | 2 |
| C030 | Failure to report the unloading of a conveyance for safety reasons. | 3 |
| C031 | Person failed to report non-duty paid goods in their possession. | 3 |
| C032 | Person failed to report delivery of wreck. | 3 |
| C344 | Person failed to answer officer's question truthfully (less than \$1,600). | 36 |
| <u>REPORT OF PERSONS</u> | | |
| C018 | Failure to transport passengers and crew to Customs office. | 2 |
| <u>SPECIAL IMPORT MEASURES ACT (SIMA)</u> | | |
| C004 | Person failed to provide the correct SIMA code. | 1 |
| C223 | Non-CSA importer failed to provide description of SIMA goods. | 39 |
| C224 | CSA importer failed to provide description of SIMA goods. | 39 |
| C225 | Importer failed to keep prescribed SIMA records. | 30 |
| <u>TRANSPORTATION</u> | | |
| C036 | Transporting goods without proper bond or security prior to release. | 3 |
| C037 | Failure to ensure conveyance/container remained sealed until authority to break. | 3 |
| C039 | Transporter failed to report broken or damaged seal. | 3 |
| C040 | Transporter failed to report damaged conveyance or removal of goods therefrom. | 3 |
| C042 | Transporter failed to allow access to premises. | 3 |

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| C043 | Transporter failed to open package, container or remove covering. | 4 |
| C044 | Transporter failed to keep records or to answer questions about records. | 4 |
| C277 | Person failed to provide change of address of business (courier). | 32 |
| C278 | Person failed to provide change of business name as prescribed (courier). | 32 |
| C279 | Person failed to provide change of ownership of business (courier). | 37 |
| C349 | Carrier failed to provide a written report. | 39 |
| <u>WAREHOUSE AND DUTY FREE SHOPS</u> | | |
| C045 | BW sufferance warehouse operator failed to accept qualified goods into warehouse. | 4 |
| C046 | Sufferance warehouse/bonded warehouse/duty free shop operator failed to allow officer access to premises. | 4 |
| C047 | Sufferance warehouse/bonded warehouse/duty free shop operator failed to open package/remove covering. | 4 |
| C048 | Sufferance warehouse licensee failed to ensure safe storage of goods. | 4 |
| C049 | Sufferance warehouse licensee allowed access to unauthorized persons. | 4 |
| C050 | Sufferance warehouse licensee failed to maintain security procedures. | 4 |
| C051 | DFS licensee failed to ensure goods are stored and marked as prescribed. | 4 |
| C052 | DFS licensee failed to store goods in designated area prior to accounting. | 5 |
| C053 | DFS licensee failed to ensure premises were locked and sealed. | 5 |
| C054 | DFS licensee failed to ensure premises suitable for safekeeping of goods. | 5 |
| C055 | DFS licensee failed to acknowledge receipt of goods in DF shop. | 5 |
| C056 | DFS licensee failed to immediately notify Customs of receipt of goods. | 5 |
| C057 | DFS licensee failed to present documents prior to accepting goods. | 5 |
| C058 | Sufferance warehouse licensee failed to acknowledge receipt of goods. | 5 |
| C059 | Person altered or manipulated goods in a sufferance warehouse. | 5 |
| C060 | Sufferance warehouse licensee failed to provide facilities/equipment/personnel control access. | 5 |
| C061 | DFS licensee failed to provide a monthly summary of sales as prescribed. | 5 |
| C062 | DFS licensee failed to provide an annual report. | 6 |
| C063 | Sufferance warehouse licensee failed to provide list of goods not removed from warehouse. | 6 |
| C064 | DFS licensee sold, gave or conveyed tobacco to person under 18. | 6 |