

## INDEX TO MASTER PENALTY DOCUMENT (Short Version)

No.	Short Description	Page
<b><u>ABATEMENTS AND REFUNDS</u></b>		
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
<b><u>ACCOUNTING AND PAYMENT OF DUTIES</u></b>		
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
<b><u>BONDED WAREHOUSING AND SHIPS' STORES</u></b>		
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

<b><u>BROKERS AND AGENTS</u></b>		
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
<b><u>CORRECTIONS – TRADE DATA</u></b>		
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

<b><u>CUSTOMS SELF ASSESSMENT (CSA) AND ADVANCE COMMERCIAL INFORMATION (ACI)</u></b>		
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
<b><u>DRAWBACKS</u></b>		
C320	Person failed to repay refund/drawback/interest granted in error.	35
<b><u>DUTIES RELIEF</u></b>		
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

<b><u>EXPORTATION</u></b>		
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 questions about goods subject to export control.	37
<b><u>FORMS</u></b>		
C007	Person failed to include appropriate bar code on CCD or release request.	1
C008	Carrier failed to use correct carrier code number.	1
<b><u>INFORMATION</u></b>		
C005	Person failed to provide true, accurate and complete information.	1
C274	Goods reported as arrived when they are not arrived.	32
C348	Person intentionally provided false information.	37
<b><u>LATE ACCOUNTING</u></b>		
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

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
<b><u>MARKING OF GOODS</u></b>		
C084 to C151	Importer failed to mark the goods.	7 – 24
<b><u>MOVEMENT AND STORAGE OF GOODS</u></b>		
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
<b><u>ORIGIN OF GOODS</u></b>		
C152	Person failed to furnish proof of origin.	25
<b><u>RECORDS</u></b>		
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

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
<b><u>RELEASE</u></b>		
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
<b><u>REPORT OF GOODS AND CONVEYANCES</u></b>		
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
<b><u>REPORT OF PERSONS</u></b>		
C018	Failure to transport passengers and crew to Customs office.	2
<b><u>SPECIAL IMPORT MEASURES ACT (SIMA)</u></b>		
C004	Person failed to provide the correct SIMA code.	1
C223	Non-CSA importer failed to provide description of SIMA goods.	29
C224	CSA importer failed to provide description of SIMA goods.	29
C225	Importer failed to keep prescribed SIMA records.	30
<b><u>TRANSPORTATION</u></b>		
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

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).	32
<b><u>WAREHOUSE AND DUTY FREE SHOPS</u></b>		
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