

## How to Apply for Relief from the Surtax

In respect of commercial goods, to obtain relief of surtax at time of import, the relevant special authorization code is to be entered in the Special Authority OIC field on the Commercial Accounting Declaration (CAD). Where remission has been granted, surtax must be declared in addition to the applicable remission.

Special authorization code 25-0466D is to be entered to claim relief for **goods** referred to in column 1 of Schedule 1 that are classified under a tariff classification number set out in column 2 of the Order, as outlined in sections 4 and 5 of the Order, and eligible for remission per the Order.

Special authorization code 25-0466M is to be entered to claim relief for **goods** referred to in column 2 of Schedule 2 that are classified under a tariff classification number set out in column 1 of the Order, as outlined in section 4.1 of the Order, and eligible for remission per the Order.

Special authorization code 25-0466E is to be entered to claim relief for **goods** referred to in column 2 of Schedule 3 that are classified under a tariff classification number set out in column 1 of the Order, as outlined in section 4.1 of the Order, and eligible for remission per the Order.

Special authorization codes are to be entered to claim relief for **goods** referred to in Schedule 4 of the order, which are described in Column 3, classified under a tariff classification number set out in Column 2, imported by a person whose business number is listed in Column 1, during the period specified in Column 4, and provided the conditions set out in Column 5 are met, in accordance with Section 4.2 of the order. These codes correspond to the item numbers set out in Schedule 4, as follows:

- Special authorization code 25-0466F: Item 16
- Special authorization code 25-0466G: Item 23
- Special authorization code 25-0466H: Items 13, 15, 11
- Special authorization code 25-0466I: Item 8
- Special authorization code 25-0466J: Items 1, 5
- Special authorization code 25-0466K: Item 7
- Special authorization code 25-0466L: Items 2, 3, 4, 6, 9, 10, 12, 14, 17, 18, 19, 20, 21, 22

Special authorization code 25-0466N is to be entered to claim relief for **motor vehicles** referred to in Schedule 5 of the Order and all-terrain vehicles, including utility terrain

vehicles and side-by-side vehicles, as outlined in section 4.3 of the Order, and eligible for remission per the Order.

Please refer to [Memorandum D17-1-10, Coding of Customs Accounting Documents](#), for additional information on completing the CAD.

For non-commercial goods that qualify for the remission at time of import and are accounted for on a Form BSF715 or BSF715-1 *Casual Goods Accounting Document*, the form will be prepared according to standard procedures without collection of surtax.

### **Corrections, adjustments, and re-determinations**

If imported goods qualify for remissions under the Order, but remission was not claimed on the CAD, a correction or adjustment may be submitted via the CCP or via EDI/API by entering the relevant special authority code in the Special Authority OIC field.

Corrections in order to seek remissions under the Order can be made up until the CAD payment due date and will relieve the surtax listed as owing. The reason code provided must be R5-00-COT. For more information on how to submit a CAD correction, please refer to [Memorandum D17-1-5: Accounting for Commercial Goods](#).

Adjustments can be made after the CAD payment due date and will result in a refund of the surtax incorrectly paid. The reason code provided must be R2-74-1-GR-53. For more information on how to submit an adjustment, please refer to [Memorandum D17-2-1: Adjusting Commercial Accounting Declarations](#).

Adjustments for non-commercial goods cannot be submitted through CARM and must be made through [Form B2G, CBSA Informal Adjustment Request](#). For more information on non-commercial refunds please refer to [Memorandum D6-2-6: Refund of Duties and Taxes on Non-Commercial Importations](#).

The origin, tariff classification, and/or value for duty of imported goods may be re-determined or further re-determined in accordance with the *Customs Act* and the *Determination, Re-determination and Further Re-determination of Origin, Tariff Classification and Value for Duty Regulations*. This may occur further to a self-adjustment. In so doing, as with customs duties and taxes, the CBSA may assess any undeclared amount of surtax.