

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C001	Records - Electronically readable format	Per Audit	<i>Customs Act 2(1.3)</i> Failing to keep electronic records in an electronically readable format for prescribed period.	Person failed to keep electronic records in an electronically readable format for the prescribed period.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C004	Release - Untrue, inaccurate, or incomplete information	Per Document	<i>Customs Act 7.1</i> Providing information to an officer that is not true, accurate and complete.	Person provided information to an officer that is not true, accurate and complete. When a Special Import Measures Act (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 Border Services Agency (CBSA) or the Canadian International Trade Tribunal (CITT).	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C005	Release - Untrue, inaccurate, or incomplete information	Per Document	<i>Customs Act 7.1</i> Providing information to an officer that is not true, accurate and complete.	Person provided information to an officer that is not true, accurate and complete. The information required to be provided in any permit, certificate, licence, document or declaration in respect of imported or exported goods is incorrect.	1st: \$100 2nd: \$200 3rd+: \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C008	Release - bar coded cargo control number	Per Instance	<i>Customs Act 12(2)</i> (2) Goods shall be reported under subsection (1) at such time and in such manner as the Governor in Council may prescribe.	Person (carrier) failed to provide a bar coded cargo control number.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C010	Records - Failure to provide or make available records when requested	Per Request	<i>Customs Act 9(3)</i> Failing to make available to an officer prescribed records within the specified time.	While transacting business as a customs broker, a broker failed to make available to an officer, within the time specified by the officer, any records required to be kept under the Regulations.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C011	Brokers and Agents	Per Client	<i>Customs Act 9(4)</i> (a) Transacting or attempting to transact business as a customs broker without a licence or without meeting specified requirements (b) Holding oneself out as a customs broker without a licence or without meeting specified requirements	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500

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C012	Brokers and Agents	Per Incidence	<i>Customs Act</i> 9(4) (a) Transacting or attempting to transact business as a customs broker without a licence or without meeting specified requirements (b) Holding oneself out as a customs broker without a licence or without meeting specified requirements	Licensed customs broker transacted business as a customs broker at a customs office not specified by the licence.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C014	Brokers and Agents	Per Transaction	<i>Customs Brokers Licensing Regulations</i> 14(c) (a) Failing to furnish to the importer or exporter of goods a copy of customs accounting documents bearing the customs accounting number and official stamp (b) Failing to furnish to the importer or exporter of goods a copy of information transmitted by electronic means to the Agency	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 2nd: \$200 3rd+ \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C018	Report of Persons - Failure to present crew and passengers to Customs	Per unreported person, passenger or crew	<i>Customs Act</i> 11(3) Failing to ensure that passengers and crew of conveyance arriving in Canada are forthwith transported to an open customs office that is designated for that purpose.	Person in charge of a commercial 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 unreported person, passenger or crew member but no less than \$1,000.	4D	1st: \$250 per person, minimum penalty of \$2,500 2nd: \$500 per person, minimum penalty of \$5,000 3rd: \$1,000 per person, minimum penalty of \$10,000 4th+: Flat Rate \$25,000
C021	Report of Goods and Conveyances - Non-report of goods by carrier or by importer using own vehicle or in hand baggage	Per Shipment	<i>Customs Act</i> 12(1) Failing to report imported goods at prescribed time and in prescribed manner at the nearest open customs office that is designated for that purpose. (1) Subject to this section, all goods that are imported shall, except in such circumstances and subject to such conditions as may be prescribed, be reported at the nearest customs office designated for that purpose that is open for business.	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	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000

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C023	Report of Goods and Conveyances - Non report of goods by carrier or by importer using own vehicle or in hand baggage	Per Non-Report	<i>Customs Act 12(1)</i> Failing to report imported goods at prescribed time and in prescribed manner at the nearest open customs office that is designated for that purpose. (1) Subject to this section, all goods that are imported shall, except in such circumstances and subject to such conditions as may be prescribed, be reported at the nearest customs office designated for that purpose that is open for business.	Person failed to report conveyances inbound.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C025	Failing to Answer Truthfully	Per Instance	<i>Customs Act 13(a)</i> Failing to answer truthfully questions asked by an officer with respect to goods.	Person reporting goods under section 12 of the <i>Customs Act</i> inside or outside Canada failed to answer truthfully any question asked by an officer with respect to the goods.	1st: \$2,000 or 20% VFD 2nd: \$4,000 or 40% VFD 3rd+: \$6,000 or 60% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C026	Report of Goods and Conveyances - Failure to present goods for exam	Per Request	<i>Customs Act 13(b)</i> Failing to present goods to an officer or make them available for examination by an officer in manner required	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 2nd: \$2,000 3rd+: \$3,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C030	Report of Goods and Conveyances - Failure to report unloading of goods for safety reasons or damaged conveyance	Per Instance	<i>Customs Act 14(2)</i> Failing to report forthwith in prescribed manner a conveyance, unloaded goods and any goods remaining on the conveyance at a customs office designated for that purpose.	Person in charge of a conveyance, who has unloaded goods from the conveyance, because of safety reasons, failed to report the unloading to customs at any customs office designated for that purpose.	1st: \$100 2nd: \$200 3rd+: \$300	3B	1st: \$300 2nd: \$450 3rd+: \$900
C031	Failing to Report Controlled Goods or Goods that have not been Duty Paid	Per Occurrence	<i>Customs Act 15</i> (a) Failing to report forthwith to an officer goods in respect of which an Act of Parliament that prohibits, controls or regulates the importation of goods has been contravened. (b) Failing to report forthwith to an officer goods in respect of which duties have not been paid.	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.	1st: \$2,000 or 20% VFD 2nd: \$4,000 or 40% VFD 3rd+: \$6,000 or 60% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C032	Report of Goods and Conveyance - Failure to report wreck	Per Instance	<i>Customs Act 16(2)(a)</i> Failing to report forthwith to an officer delivery of a wreck that has come into Canada Failing to report forthwith to an officer delivery of a wreck that has come into Canada.	Owner, having received the delivery of a wreck to themselves or their agent, failed to have reported such delivery to an officer.	1st: \$100 2nd: \$200 3rd+: \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C033	Release - Unauthorized movement of goods	Per Shipment	<i>Customs Act 31</i> Removing of goods from specified place that have not been released by an officer or by prescribed means.	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	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000

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C036	Transportation - Movement of unreleased goods without appropriate bond or security	Per Shipment	<i>Customs Act 20(1)</i> Transporting or causing to be transported within Canada imported goods that have not been released without complying with prescribed conditions or giving prescribed security	Person transported or caused to be transported within Canada goods that have been imported but which have not been released, without having the appropriate bond or security.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C037	Transportation - Failure to ensure seal placed by Customs remains sealed	Per Container or Conveyance	<i>Customs Act 20(1)</i> Transporting or causing to be transported within Canada imported goods that have not been released without complying with prescribed conditions or giving prescribed security	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 2nd: \$2,000 3rd+: \$3,000	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C039	Transportation - Failure to report broken or damaged seal	Per Container or Conveyance	<i>Transportation of Goods Regulations 4(1)(a)</i> Failing to forthwith report a damaged or broken seal.	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 2nd: \$200 3rd+: \$300	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C040	Report of Goods and Conveyances - Failure to report unloading of goods for safety reasons or damaged conveyance	Per Container or Conveyance	<i>Transportation of Goods Regulations 4(1)(c)</i> Failing to forthwith report a damaged or disabled conveyance that can no longer be used to transport goods	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 2nd: \$200 3rd+: \$300	3B	1st: \$300 2nd: \$450 3rd+: \$900
C042	Warehousing - Failure to afford access to an officer	Per Instance	<i>Customs Act 21</i> (a) Failing to afford an officer free access to specified premises or place. (b) Failing to open package or container or to remove any covering from it.	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C043	Report of Goods and Conveyances - Failure to present goods for exam	Per Instance	<i>Customs Act 21</i> (a) Failing to afford an officer free access to specified premises or place. (b) Failing to open package or container or to remove any covering from it.	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 2nd: \$2,000 3rd+: \$3,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C044	Records - Failure to provide or make available records when requested	Per Instance	<i>Customs Act 22(1)</i> (a) Failing to keep prescribed records at specified place for prescribed period and in prescribed manner. (b) Failing to make prescribed records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer about prescribed records.	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900

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C045	Sufferance Warehouse - Refusal of qualifying goods	Per Request	<i>Customs Act 25</i> Refusing to receive qualified goods at sufferance warehouse	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 2nd: \$1,000 3rd+: \$5,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C046	Warehousing - Failure to afford access to an officer	Per Instance	<i>Customs Act 27</i> (a) Failing to afford an officer free access to a sufferance warehouse, bonded warehouse or duty free shop. (b) Failing to open package or container or to remove any covering from it.	When requested by an officer, operator of a 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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C047	Report of Goods and Conveyances - Failure to present goods for exam	Per Instance	<i>Customs Act 27</i> (a) Failing to afford an officer free access to a sufferance warehouse, bonded warehouse or duty free shop. (b) Failing to open package or container or to remove any covering from it.	When requested by an officer, operator of a 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 2nd: \$2,000 3rd+: \$3,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C048	Sufferance Warehouse - Safe storage of goods in secure area	Per Instance	<i>Customs Sufferance Warehouses Regulations 12(1)</i> Failing to ensure goods are stored safely and securely in a designated area	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 2nd: \$1,000 3rd+: \$5,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C049	Warehousing - Allowing unauthorized persons into warehouse	Per Instance	<i>Customs Sufferance Warehouses Regulations 12(2)</i> Entering place in sufferance warehouse where goods are stored without written authorization or attendance of an officer.	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 2nd: \$1,000 3rd+: \$5,000	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C050	Sufferance Warehouse - Failure to have security procedures	Per Instance	<i>Customs Sufferance Warehouses Regulations 12(3)(a)</i> Failing to have procedures to maintain the security of, and restrict access to, the sufferance warehouse	Licensee failed to have in place procedures to maintain the security of, and restrict access to, the sufferance warehouse.	1st: \$500 2nd: \$1,000 3rd+: \$5,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C051	Duty Free Shops - Failure to receive and secure goods in prescribed manner	Per Instance	<i>Duty Free Shop Regulations 14(a)</i> Failing to ensure that goods received in a duty free shop are stored and marked in prescribed manner.	Licensee of a duty free shop failed to ensure that goods are stored and marked in the manner prescribed in the <i>Duty Free Shop Regulations</i> .	1st: \$500 2nd: \$1,000 3rd+: \$5,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C052	Duty Free Shops - Failure to receive and secure goods in prescribed manner	Per Instance	<i>Duty Free Shop Regulations 14(b)</i> (a) Failing to ensure that imported goods received in a duty free shop are held in a designated area until accounted for (b) Failing to ensure that domestic goods received in a duty free shop are held in designated area until approved for entry into inventory	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 2nd: \$1,000 3rd+: \$5,000	2B	1st: \$150 2nd: \$225 3rd+: \$450

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C053	Duty Free Shops - Failure to lock and seal shop at request of customs	Per Instance	<i>Duty Free Shop Regulations 14(c)</i> Failing to ensure that duty free shop may be locked and sealed by an officer, on request of chief officer of customs.	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 <i>Duty Free Shop Regulations</i> .	1st: \$1,000 2nd: \$2,000 3rd+: \$5,000	2D	1st: \$250 2nd: \$375 3rd+: \$750
C054	Duty Free Shops - Failure to receive and secure goods in prescribed manner	Per Instance	<i>Duty Free Shop Regulations 14(e)</i> Failing to ensure that duty free shop is kept suitable for the safe-keeping of goods stored in it.	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 2nd: \$1,000 3rd+: \$5,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C055	Duty Free Shops - Failure to receive goods in prescribed manner and inform customs	Per CCD	<i>Duty Free Shop Regulations 16(1)(a)</i> Failing to acknowledge receipt of goods in prescribed manner.	Licensee of a duty free shop failed to acknowledge receipt of goods as prescribed in the <i>Duty Free Shop Regulations</i> , subsection 16(1).	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C056	Duty Free Shops - Failure to receive goods in prescribed manner and inform customs	Per Shipment	<i>Duty Free Shop Regulations 16(1)(a)</i> Failing to acknowledge receipt of goods in prescribed manner.	Licensee of a duty free shop failed to immediately notify the chief officer of customs of the receipt of the goods.	1st: \$500 2nd: \$1,000 3rd+: \$5,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C057	Duty Free Shops - Failure to receive goods in prescribed manner and inform customs	Per Instance	<i>Duty Free Shop Regulations 16(2)</i> Failing to present required documents to chief officer of customs before goods are taken into a duty free shop	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 2nd: \$1,000 3rd+: \$5,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C058	Sufferance Warehouses - Failure to acknowledge receipt of goods	Per CCD	<i>Customs Sufferance Warehouses Regulations 14</i> Failing to acknowledge receipt of goods in prescribed manner.	Licensee of a sufferance warehouse failed to acknowledge receipt of goods as prescribed in the <i>Customs Sufferance Warehouses Regulations</i> section 14.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C059	Warehousing - Manipulating, unpacking, packing, altering or combining goods for unspecified purpose	Per Warehouse Check	<i>Customs Sufferance Warehouses Regulations 17</i> Manipulating, unpacking, packing, altering or combining goods for a purpose that is not specified	Person altered or manipulated goods in a sufferance warehouse in a manner not prescribed in the <i>Customs Sufferance Warehouses Regulations</i> section 17.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C060	Warehousing - Security and safe storage of goods	Per Instance	<i>Customs Sufferance Warehouses Regulations 11(1)(e)</i> Failing to provide facilities, equipment and personnel sufficient to control access to a sufferance warehouse and to ensure the secure storage of goods stored in it.	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500

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C061	Duty Free Shops - Failure to provide monthly sales to customs	Per Report	<i>Duty Free Shop Regulations 17(a)</i> Failing to provide to chief officer of customs a summary of monthly sales and remittance of fees in prescribed form within the specified period.	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 2nd: \$1,000 3rd+: \$5,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C063	Sufferance Warehouses - Failure to provide 40 day list	Per Shipment	<i>Customs Sufferance Warehouses Regulations 15(5)</i> Failing to provide the Agency with list of all goods not removed from the sufferance warehouse within prescribed time.	Licensee failed to provide a list of all goods not removed from the sufferance warehouse within the time limit prescribed in subsection 15(1), 15(2), 15(3) or 15(4) of the <i>Customs Sufferance Warehouses Regulations</i> , as the case may have been, on the first business day following the end of that period.	1st: \$500 2nd: \$1,000 3rd+: \$5,000	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C064	Duty Free Shops - Sold tobacco to a minor	Per Instance	<i>Duty Free Shop Regulations 19</i> Selling or otherwise conveying any tobacco product to a person under the age of 18.	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 2nd: \$1,000 3rd+: \$5,000	5C	1st: \$1,600 2nd: \$3,200 3rd+: \$6,400
C066	Release - Unauthorized movement of goods	Per Shipment	<i>Customs Act 31</i> Removing of goods from specified place that have not been released by an officer or by prescribed means.	Person removed goods from a bonded warehouse or duty free shop prior to release by an officer.	The greater of: 1st: \$1,000 or 5% VFD 2nd: \$2,000 or 10% VFD 3rd+: \$3,000 or 20% VFD	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C069	False Documents	Per Shipment	<i>Customs Act 31</i> Removing of goods from specified place that have not been released by an officer.	Person generated or used a false Release Notification System (RNS) notice to remove goods from a bonded warehouse, or duty free shop.	1st: \$1,000 or 5% VFD 2nd: \$3,000 or 10% VFD 3rd+: \$5,000 or 20% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C070	Accounting and Payment of Duties - Failure to account	Per Instance	<i>Customs Act 32(3)</i> Failing to account for released goods in prescribed time and manner.	Importer or owner failed to account for goods in prescribed time and manner.	1st: \$100 2nd: \$500 3rd+: \$1000	5B	1st: \$1,200 2nd: \$2,400 3rd+: \$4,800
C071	Release - Failure to provide permit, certificate, energy efficiency info	Per Document	<i>Accounting for Imported Goods and Payment of Duties Regulations 4</i> Failing to provide at specified time every document and any information required to be provided under an Act of Parliament or its regulations that prohibits, controls or regulates the importation of goods.	Person failed to provide required certificate, licence, permit or information before the goods are released.	1st: \$100 2nd: \$500 3rd+: \$1,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C080	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(1)(a)</i> Failing to correct, within the 90-day period, a declaration of origin of goods in prescribed manner and form containing prescribed information.	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 2nd: \$200 3rd+: \$400	2B	1st: \$150 2nd: \$225 3rd+: \$450
C081	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(2)(a)</i> Failing to correct specified declaration, within the 90-day period, in prescribed form and manner, with prescribed information.	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 2nd: \$200 3rd+: \$400	2B	1st: \$150 2nd: \$225 3rd+: \$450

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C082	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(2)(a)</i> Failing to correct specified declaration, within the 90-day period, in prescribed form and manner, with prescribed information.	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 2nd: \$200 3rd+: \$400	2B	1st: \$150 2nd: \$225 3rd+: \$450
C083	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(2)(a)</i> Failing to correct specified declaration, within the 90-day period, in prescribed form and manner, with prescribed information.	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 2nd: \$200 3rd+: \$400	2B	1st: \$150 2nd: \$225 3rd+: \$450
C084 to C151	Marking of Goods	Per Shipment	<i>Customs Act 35.01</i> Importing goods not marked in accordance with the regulations under <i>Customs Tariff</i> .	Person failed: a) to mark the goods, or mark the goods with the correct country of origin, or 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. Good required to be marked	The greater of: 1st: \$0 2nd: \$100 or 5% VFD 3rd: \$200 or 10% VFD 4th+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C152	Records - Proof of Origin	Per Request	<i>Customs Act 35.1</i> Failing to furnish proof of origin of goods in prescribed form, containing prescribed information and containing or accompanied by the prescribed information, statements or proof.	Importer or owner of goods failed to furnish the proof of origin upon request.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C154	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act 40(1)</i> (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records relating to the origin, marking, purchase, importation, costs and value of commercial goods in the prescribed manner. Apply a penalty per written request for records basis.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C155	Records - Failure to keep any records	Per Audit	<i>Customs Act 40(1)</i> (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	Person who imports commercial goods or causes commercial goods to be imported failed to keep, for six years following the importation, records relating to the origin, marking, purchase, importation, costs and value of commercial goods in the prescribed manner. This applies when an audit, verification or examination determines that there are no records in existence.	Flat Rate \$25,000	5D	Flat Rate \$25,000

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C156	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C157	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	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. Apply a penalty per written request for records basis.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C158	Failing to Answer Truthfully	Per Instance	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified.	Person failed to answer truthfully questions asked by an officer concerning the records in respect of commercial goods.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C159	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act</i> 40(3) (a) Failing to keep prescribed records at specified place in prescribed manner and for prescribed period (b) Failing to make prescribed records available to an officer within the time specified (c) Failing to answer truthfully questions asked by an officer in respect of prescribed records	Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for a period of six years, or as specified in the <i>Imported Goods Records Regulations</i> . Apply a penalty per written request for records basis.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C160	Records - Failure to keep any records	Per Audit	<i>Customs Act</i> 40(3) (a) Failing to keep prescribed records at specified place in prescribed manner and for prescribed period. (b) Failing to make prescribed records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of prescribed records.	Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for a period of six years, or as specified in the <i>Imported Goods Records Regulations</i> . This applies when an audit, verification or examination determines that there are no records in existence.	Flat Rate \$25,000	5D	Flat Rate \$25,000

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C161	Records - Failure to provide or make available records when requested	Per Written Request	<p><i>Customs Act</i> 40(3)</p> <p>(a) Failing to keep prescribed records at specified place in prescribed manner and for prescribed period.</p> <p>(b) Failing to make prescribed records available to an officer within the time specified.</p> <p>(c) Failing to answer truthfully questions asked by an officer in respect of prescribed records.</p>	<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> 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 <i>Imported Goods Records Regulations</i>.</p> <p>Apply a penalty per written request for records basis.</p>	<p>1st: \$1,000</p> <p>2nd: \$5,000</p> <p>3rd: \$10,000</p> <p>4th+: \$25,000</p>	3B	<p>1st: \$300</p> <p>2nd: \$450</p> <p>3rd+: \$900</p>
C162	Records - Failure to keep any records	Per Audit	<p><i>Customs Act</i> 40(3)</p> <p>(a) Failing to keep prescribed records at specified place in prescribed manner and for prescribed period.</p> <p>(b) Failing to make prescribed records available to an officer within the time specified.</p> <p>(c) Failing to answer truthfully questions asked by an officer in respect of prescribed records.</p>	<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> 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 <i>Imported Goods Records Regulations</i>.</p> <p>This applies when an audit, verification or examination determines that there are no records in existence.</p>	Flat Rate \$25,000	5D	Flat Rate \$25,000
C163	Records - Failure to provide or make available records when requested	Per Written Request	<p><i>Customs Act</i> 40(3)</p> <p>(a) Failing to keep prescribed records at specified place in prescribed manner and for prescribed period.</p> <p>(b) Failing to make prescribed records available to an officer within the time specified.</p> <p>(c) Failing to answer truthfully questions asked by an officer in respect of prescribed records.</p>	<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to make the records available to the officer when requested.</p> <p>Apply a penalty per written request for records basis.</p>	<p>1st: \$1,000</p> <p>2nd: \$5,000</p> <p>3rd: \$10,000</p> <p>4th+: \$25,000</p>	3B	<p>1st: \$300</p> <p>2nd: \$450</p> <p>3rd+: \$900</p>
C164	Failing to Answer Truthfully	Per Instance	<p><i>Customs Act</i> 40(3)</p> <p>(a) Failing to keep prescribed records at specified place in prescribed manner and for prescribed period.</p> <p>(b) Failing to make prescribed records available to an officer within the time specified.</p> <p>(c) Failing to answer truthfully questions asked by an officer in respect of prescribed records.</p>	<p>Person who is required by subsection 40(3) of the <i>Customs Act</i> 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</p> <p>2nd: \$5,000</p> <p>3rd: \$10,000</p> <p>4th+: \$25,000</p>	5D	<p>1st: \$2,000</p> <p>2nd: \$4,000</p> <p>3rd+: \$8,000</p>
C166	Records - Failure to provide or make available records when requested	Per Request	<p><i>Customs Act</i> 43(2)</p> <p>Failing to comply with Minister's notice to provide documents</p>	<p>Person who was required by notice to provide any record at a specified place and time failed to do so.</p>	<p>1st: \$1,000</p> <p>2nd: \$5,000</p> <p>3rd: \$10,000</p> <p>4th+: \$25,000</p>	3B	<p>1st: \$300</p> <p>2nd: \$450</p> <p>3rd+: \$900</p>

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C168	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act</i> 80.2(2)(a) Failing to report to an officer a specified failure within 90 days	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 2nd: \$200 3rd+: \$400	2B	1st: \$150 2nd: \$225 3rd+: \$450
C169	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act</i> 80.2(2)(b) Failing to repay excess amount of abatement or refund granted and interest within the 90-day period.	Person failed to repay within 90 days duties and interest refunded under paragraph 74(1)(f) of the Customs Act after the goods were used in a manner that failed to comply with a condition imposed under an end-use tariff item.	The greater of: 1st - \$100 or 5% VFD 2nd - \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C170	Exportation - Failure to Report	Per Shipment	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Exporter failed to report the export of goods on an export declaration within the legislative timeframes prior to export.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C189	Failing to Answer Truthfully	Per Instance	<i>Customs Act</i> 95(3)(a) Failing to answer truthfully questions asked by an officer with respect to exported goods.	Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> failed to answer truthfully any question asked by an officer with respect to the goods.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C190	Report of Goods and Conveyances - Failure to present goods for exam	Per Instance	<i>Customs Act</i> 95(3)(b) Failing to present goods to be exported to an officer or make them available for examination by an officer in manner required.	Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> 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 2nd: \$2,000 3rd+: \$3,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C192	Exportation - Failure to report non-report	Per Shipment	<i>Customs Act</i> 96 Failing to report forthwith to an officer goods that were not duly exported.	Person who reported goods under subsection 95(1) of the <i>Customs Act</i> failed to export goods and failed to report failure to export the goods.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C193	Exportation	Per Request	<i>Customs Act</i> 97.1(2) Failing to provide copy of certificate of origin of exported goods to an officer.	Exporter or producer of goods failed to provide officer with a copy of certificate of origin on request.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C194	Exportation	Per Certificate	<i>Customs Act</i> 97.1(3) Failing to immediately notify a person of correct information in respect of a certificate of origin of exported goods.	Person who has completed and signed a certificate of origin in accordance with subsection 97(1) of the <i>Customs Act</i> failed to notify person to whom the certificate was given, of incorrect information.	1st: \$100 2nd: \$200 3rd+: \$400	2B	1st: \$150 2nd: \$225 3rd+: \$450
C195	Records - Failure to keep any records	Per Audit	<i>Customs Act</i> 97.2(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	Flat Rate \$25,000

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C196	Warehousing - Security and safe storage of goods	Per Instance	<i>Customs Bonded Warehouses Regulations</i> 11 and 12 11(1)(a) Failing to provide at a bonded warehouse facilities, equipment and personnel sufficient to control access and to secure storage of goods. 12(1)(a) Failing to ensure that goods received in a bonded warehouse are stored safely and securely in a designated area.	Bonded warehouse licensee or operator failed to comply with the provisions in the <i>Customs Bonded Warehouses Regulations</i> in respect of safety and security of goods while in a warehouse.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C197	Customs Bonded Warehouses - Failure to provide space, equipment and personnel for audit	Per Instance	<i>Customs Bonded Warehouses Regulations</i> 11 and 12 11(1)(b) Failing to provide at a bonded warehouse adequate space for the examination of goods by officers. 11(1)(c) Failing to provide at a bonded warehouse necessary personnel and equipment to make goods available to an officer. 12(1)(a) Failing to ensure that goods received in a bonded warehouse are stored safely and securely in a designated area. 12(1)(b) Failing to ensure that goods received in a bonded warehouse are identified in specified manner. 12(2) Entering a place where goods are stored in a bonded warehouse without written authorization or attendance of an officer. These regulations do not related to providing adequate space for examination -	Customs bonded warehouse licensee or operator failed to provide adequate space, personnel, or equipment or information required for the examination of goods.	1st: \$1,000 2nd: \$2,500 3rd: \$5,000 4th+: \$25,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C198	Warehousing - Allowing unauthorized persons into warehouse	Per Instance	<i>Customs Bonded Warehouses Regulations</i> 12(2) Entering a place where goods are stored in a bonded warehouse without written authorization or attendance of an officer	Bonded warehouse licensee or operator allowed unauthorized person(s) access to the bonded warehouse facility.	1st: \$1,000 2nd: \$2,500 3rd: \$5,000 4th+: \$25,000	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C199	Customs Bonded Warehouses - Movement of liquor without authorization	Per Shipment	<i>Customs Bonded Warehouses Regulations</i> 13 Receiving in or transferring from a bonded warehouse intoxicating liquor without provincial approval.	Customs 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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	2B	1st: \$150 2nd: \$225 3rd+: \$450

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Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C200	Customs Bonded Warehouses - Unlawful receipt of tobacco and alcohol	Per Shipment	<i>Customs Bonded Warehouses Regulations 14</i> 14(a) Receiving domestic cigars into a bonded warehouse. 14(b) Receiving domestic, packaged raw leaf tobacco into a bonded warehouse. 14(c) Receiving domestic, manufactured tobacco that is not stamped into a bonded warehouse. 14(d) Receiving domestic, non-duty paid packaged or bulk spirits into a bonded warehouse. 14(e) Receiving domestic, non-duty paid packaged or bulk wine into a bonded warehouse. 14(f) Receiving domestic, non-duty paid specially denatured alcohol into a bonded warehouse.	Customs bonded warehouse licensee or operator received certain unauthorized domestic tobacco or alcohol products into the bonded facility.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C201	Customs Bonded Warehouses - Unlawful receipt or removal of tobacco or spirits	Per Shipment	<i>Customs Bonded Warehouses Regulations 15</i> Receiving into or removing from a bonded warehouse imported tobacco products or imported packaged spirits or wine.	Customs bonded warehouse licensee or operator received imported tobacco products or imported packaged spirits or wine into the customs bonded warehouse or removed imported tobacco products or imported packaged spirits or wine from the warehouse facility in a manner that was not prescribed.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C202	Customs Bonded Warehouses - Receipt of spirits not intended for export	Per Shipment	<i>Customs Bonded Warehouses 16</i> 16(a) Receiving imported bulk spirits into a bonded warehouse. 16(b) Receiving imported bulk wine into a bonded warehouse. 16(c) Receiving imported specially denatured alcohol into a bonded warehouse	Customs bonded warehouse licensee or operator received imported bulk spirits, bulk wine or specially denatured alcohol that was not intended for export.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C204	Customs Bonded Warehouses - Failure to acknowledge receipt of goods as prescribed	Per Shipment	<i>Customs Bonded Warehouses Regulations 17</i> 17(a) Failing to acknowledge in prescribed manner receipt of imported goods into a bonded warehouse. 17(b) Failing to acknowledge in prescribed manner receipt of goods, other than imported goods, in a bonded warehouse.	Customs bonded warehouse licensee failed to acknowledge receipt of goods in the manner prescribed in the <i>Customs Bonded Warehouses Regulations</i> .	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C207	Ships' Stores - Failure to secure alcohol, tobacco and other goods while in port or secure bar boxes when on ground	Per Instance	<i>Ships Stores Regulations 4</i> Failing to place alcohol, tobacco and other goods for sale on board a ship under lock or seal when ship arrives at Canadian port and failing to keep them there while ship is in port.	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 2nd: \$2,000 3rd+: \$3,000	3B	1st: \$300 2nd: \$450 3rd+: \$900

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C208	Ships' Stores - Failure to secure alcohol, tobacco and other goods while in port or secure bar boxes when on ground	Per Instance	<i>Ships Stores Regulations 5(1)</i> Failing to ensure that bar-boxes on board an international aircraft are sealed when aircraft is on the ground	While the international aircraft was on the ground, the carrier failed to seal bar.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C210	Warehousing - Manipulating, unpacking, packing, altering or combining goods for unspecified purpose	Per Instance	<i>Customs Bonded Warehouses Regulations 20</i> Manipulating, altering or combining goods for a purpose or activity not specified	Person altered, manipulated or combined goods while in a bonded warehouse in a manner not prescribed.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C214	Accounting and Payment of Duties - Failure to correct accounting	Per Diversion	<i>Customs Tariff 118(1)(a)</i> Failing to report to an officer, within required period, non-compliance with conditions of relief or remission granted.	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 2nd: \$200 3rd+: \$400	3B	1st: \$300 2nd: \$450 3rd+: \$900
C215	Accounting and Payment of Duties - Failure to correct accounting	Per Audit	<i>Customs Tariff 118(1)(b)</i> Failing to pay, within required period, amount of duties in respect of relief or remission granted.	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) of the <i>Customs Tariff</i> were met.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	3B	1st: \$300 2nd: \$450 3rd+: \$900
C216	Accounting and Payment of Duties - Failure to correct accounting	Per Diversion	<i>Customs Tariff 118(2)(a)</i> Failing to report diversion of goods to an officer within 90 days.	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 2nd: \$200 3rd+: \$400	3B	1st: \$300 2nd: \$450 3rd+: \$900
C217	Accounting and Payment of Duties - Failure to correct accounting	Per Audit	<i>Customs Tariff 118(2)(b)</i> Failing to pay amount of drawback and interest within 90 days.	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.	The greater of 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	3B	1st: \$300 2nd: \$450 3rd+: \$900
C218	Accounting and Payment of Duties - Failure to correct accounting	Per Audit	<i>Customs Tariff 121(1)</i> Failing to pay amount owing within 90 days after production of a by-product.	Person failed to pay within 90 days duties relieved under section 89 of the <i>Customs Tariff</i> on the goods that entered into a process which produced by-product(s) not eligible for relief.	The greater of 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	3B	1st: \$300 2nd: \$450 3rd+: \$900

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Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C221	Accounting and Payment of Duties - Failure to correct accounting	Per Audit	<i>Customs Tariff</i> 122(1) Failing to pay amount owing within 90 days after production of merchantable scrap or waste.	Person failed to pay within 90 days duties relieved under section 89 of the <i>Customs Tariff</i> , on goods that entered into a process that produced merchantable scrap or waste that was not eligible for relief.	The greater of 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	3B	1st: \$300 2nd: \$450 3rd+: \$900
C223	Release - Untrue, inaccurate, or incomplete information	Per Document	<i>Customs Act</i> 7.1 Providing information to an officer that is not true, accurate and complete.	Non Customs Self Assessment (CSA) importer failed to provide a detailed product description in respect of goods liable for review under the Special Import Measures Act (SIMA), after the importer has been notified in writing.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C224	Release - Untrue, inaccurate, or incomplete information	Per Document	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	Customs Self Assessment (CSA) importer failed to provide the detailed product description within the period specified in respect to goods liable to a Special Import Measures Act (SIMA) action. Assessed 21 days after detailed product description requested.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C225	Records - Failure to keep any records	Per Audit	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	Importer failed to keep prescribed records for goods subject to <i>Special Import Measures Act</i> (SIMA) action.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	Flat Rate \$25,000
C234	Customs Self Assessment (CSA)	Per Instance	<i>Customs Act</i> 7.1 Providing information to an officer that is not true, accurate and complete.	The importer or transporter failed to provide true, accurate and complete information when applying to participate in the Customs Self Assessment (CSA) program.	Flat Rate \$25,000	5D	Flat Rate \$25,000
C237	Customs Self Assessment (CSA)	Per Bar Code Required	<i>Customs Act</i> 12 Failing to report imported goods at prescribed time and in prescribed manner at the nearest open customs office that is designated for that purpose.	The Customs Self Assessment (CSA) approved transporter failed to report CSA goods in the prescribed manner containing the prescribed information.	1 to 25: \$1,000 26 to 50: \$2,000 51 and over: \$3,000	5D	1st: \$2000 2nd: \$4,000 3rd+: \$8,000
C244	Customs Self Assessment (CSA)	Per Transactional B3	<i>Customs Act</i> 32(3) Failing to account for released goods in prescribed time and manner.	The Customs Self Assessment (CSA) approved importer failed to account for goods in the prescribed manner or within the prescribed time limit. This is a warning notice used to establish the compliance level of the importer. If your annual compliance falls below the established level, a penalty may be assessed under C246.	\$0.00 per transactional B3s	1B	Flat Rate - \$0 Educational Warning

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C246	Customs Self Assessment (CSA)	Per Transactional B3	<i>Customs Act 32(3)</i> Failing to account for released goods in prescribed time and manner.	The Customs Self Assessment (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	2B	Flat Rate \$100 per B3
C250	Customs Self Assessment (CSA)	Per Instance	<i>Customs Act 32(3)</i> Failing to account for released goods in prescribed time and manner.	The Customs Self Assessment (CSA) approved importer failed to provide the Revenue Summary Form to customs in the prescribed manner or within the prescribed time.	1st: \$100 2nd+: \$500	2B	Flat Rate \$100
C251	Customs Self Assessment (CSA)	Per Instance	<i>Customs Act 3.5</i> When making a payment in excess of a specified amount, failing to make the payment to the account of the Receiver General in prescribed manner and within prescribed time at a specified institution.	The Customs Self Assessment (CSA) approved importer did not remit duties, taxes, interest charges and penalties owing to customs, directly to a financial institution, as provided in the <i>Customs Act</i> .	1st: \$250 2nd+: \$500	2B	Flat Rate \$100
C258	Records - Failure to keep any records	Per Instance	<i>Customs Act 40(1)</i> (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	The Customs Self Assessment (CSA) approved importer failed to maintain the required audit trails.	Flat Rate \$25,000	5D	Flat Rate \$25,000
C259	Records - Failure to keep any records	Per Instance	<i>Customs Act 22(1)</i> (a) Failing to keep prescribed records at specified place for prescribed period and in prescribed manner (b) Failing to make prescribed records available to an officer within the time specified (c) Failing to answer truthfully questions asked by an officer about prescribed records.	The Customs Self Assessment (CSA) approved transporter failed to maintain the required audit trails.	Flat Rate \$25,000	5D	Flat Rate \$25,000
C260	Brokers and Agents	Per Instance	<i>Customs Brokers Licensing Regulations 14(b)(i)</i> Failing to immediately notify chief officer of customs in writing of a change in the address of a business office at which broker transacts business.	Broker failed to immediately notify customs in writing of changes in the address of a business office at which he transacts business.	1st: \$100 2nd: \$200 3rd+ \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C261	Brokers and Agents	Per Instance	<i>Customs Brokers Licensing Regulations 14(b)(ii)</i> Failing to immediately notify chief officer of customs in writing of a change in the legal or business name of the partnership or corporation.	Broker failed to immediately notify customs in writing of changes in the legal business name of the partnership or the corporation.	1st: \$100 2nd: \$200 3rd+ \$300	3B	1st: \$300 2nd: \$450 3rd+: \$900
C262	Brokers and Agents	Per Instance	<i>Customs Brokers Licensing Regulations 14(b)(iii)</i> Failing to immediately notify chief officer of customs in writing of a change in the membership of the partnership.	Broker failed to immediately notify customs in writing of changes in the membership of the partnership.	1st: \$100 2nd: \$200 3rd+ \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C263	Brokers and Agents	Per Instance	<i>Customs Brokers Licensing Regulations 14(b)(iv)</i> Failing to immediately notify chief officer of customs in writing of a change in the officers or directors of the corporation.	Broker failed to immediately notify customs in writing of changes in the officers or directors of the corporation.	1st: \$100 2nd: \$200 3rd+: \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C265	Brokers and Agents	Per Instance	<i>Customs Brokers Licensing Regulations 14(b)(vi)</i> Failing to immediately notify chief officer of customs in writing of a change in the ownership of the business or corporation.	Broker failed to immediately notify customs in writing of changes in the ownership of the business or corporation.	1st: \$100 2nd: \$200 3rd+: \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C266	Brokers and Agents	Per Instance	<i>Customs Brokers Licensing Regulations 14(b)(vii)</i> Failing to immediately notify chief officer of customs in writing of a change in the individuals meeting the specified knowledge requirement who are employed full time.	Broker failed to immediately notify customs in writing of changes in the individuals meeting the knowledge requirement.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C267	Brokers and Agents	Per Instance	<i>Customs Brokers Licensing Regulations 14(d)(i)(ii)</i> (i) Failing to promptly account to a client importer or exporter for funds received from the Receiver General for Canada. (ii) Failing to promptly account to a client importer or exporter for funds received in excess of duties or other charges payable to the Agency	Broker failed to account to a client for funds owed or refunded.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C269	Records - Failure to keep any records	Per Audit	<i>Customs Brokers Licensing Regulations 17(1)(a)</i> Failing to keep records and books of account indicating specified financial transactions	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	Flat Rate \$25,000
C270	Records - Failure to keep any records	Per Audit	<i>Customs Brokers Licensing Regulations 17(1)(b)</i> (a) Failing to keep a copy of each specified customs accounting document and copies of all supporting documents (b) Failing to keep a copy of specified information transmitted by electronic means to the Agency	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	Flat Rate \$25,000
C271	Records - Failure to keep any records	Per Audit	<i>Customs Brokers Licensing Regulations 17(1)(c)</i> Failing to keep copies of all specified correspondence, bills, accounts, statements and other papers	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 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	Flat Rate \$25,000
C272	Records - Failure to keep any records	Per Audit	<i>Customs Brokers Licensing Regulations 17(1)(d)</i> Failing to keep separately specified records, books of account and other documents relating to business transacted at a specified customs office	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) of the <i>Customs Brokers Licensing Regulations</i> related to business transacted as a customs broker.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	Flat Rate \$25,000

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Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C274	Release - Goods reported as arrived when they have not arrived	Per Instance	<i>Customs Act 7.1</i> Providing information to an officer that is not true, accurate and complete.	Person provided information to an officer that is not true, accurate and complete. Goods reported as arrived for customs processing when they are not arrived.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C277	Courier, Low Value Shipment and Casual	Per Instance	<i>Persons Authorized to Account for Casual Goods Regulations 10(a)</i> Failing to notify Minister or designated officer in writing of change of address within two weeks of change.	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 office.	1st: \$100 2nd: \$200 3rd+ \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C278	Courier, Low Value Shipment and Casual	Per Instance	<i>Persons Authorized to Account for Casual Goods Regulations 10(b)</i> Failing to notify Minister or designated officer in writing of change in name within two weeks of change.	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 2nd: \$200 3rd+ \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C279	Courier, Low Value Shipment and Casual	Per Instance	<i>Persons Authorized to Account for Casual Goods Regulations 10(c)</i> Failing to notify Minister or designated officer in writing of change in ownership of business within two weeks of change.	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 2nd: \$200 3rd+ \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450
C284	Customs Self Assessment (CSA)	Per Transactional B3	<i>Customs Act 32(3)</i> Failing to account for released goods in prescribed time and manner.	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. This is in the instance of an individual transaction.	\$25 per transactional B3	2B	Flat Rate \$100
C288	Accounting and Payment of Duties Failure to account	Per B3	<i>Customs Act 32(3)</i> Failing to account for released goods in prescribed time and manner.	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. This is in the instance of an individual transaction.	\$25 per transactional B3	2B	Flat Rate \$100
C292	Accounting and Payment of Duties - Failure to account	Per B3	<i>Customs Act 32(3)</i> Failing to account for released goods in prescribed time and manner. <i>Customs Act 32(5)</i> (a) Failing to account for goods within prescribed time and in prescribed manner (b) Failing to pay duties within prescribed time	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. This is in the instance of an individual transaction.	\$25 per transactional B3.	2B	Flat Rate \$100

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C298	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	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. Apply a penalty per written request for record basis.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C299	Records - Failure to keep any records	Per Audit	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records	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. This applies when an audit, verification or examination determines that there are no records in existence.	Flat Rate \$25,000	5D	Flat Rate \$25,000
C302	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	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. Apply a penalty per written request for records basis.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C303	Records - Failure to keep any records	Per Audit	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records,	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. This applies when an audit, verification or examination determines that there are no records in existence.	Flat Rate \$25,000	5D	Flat Rate \$25,000
C306	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	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 <i>Customs Act</i> , at the place of business in Canada or at a designated place. Apply a penalty per written request for records basis.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900

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Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C310	Records - Failure to provide or make available records when requested	Per Written Request	<i>Customs Act</i> 40(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period (b) Failing to make records available to an officer within the time specified (c) Failing to answer truthfully questions asked by an officer in respect of records	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. Apply a penalty per written request for records basis.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C315	Exportation - Failure to report controlled goods	Per Document	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Exporter failed to provide to customs, according to the legislative timeframes, any export permit, licence or certificate required.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C316	Exportation - Failure to report summary report	Per Summary Report	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Exporter failed to submit an export summary report.	1st: \$2,000 2nd: \$5,000 3rd+: \$10,000		1st: \$2,000 2nd: \$5,000 3rd+: \$10,000
C317	Exportation - Failure to report controlled goods	Per Shipment	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Exporter submitted written summary report for goods that do not qualify for summary reporting.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C318	Records - Failure to provide or make available records when requested	Per Occurrence	<i>Customs Act</i> 97.2(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	Person who exported goods failed to make such records available to an officer within the time specified.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3B	1st: \$300 2nd: \$450 3rd+: \$900
C319	Failing to Answer Truthfully	Per Occurrence	<i>Customs Act</i> 97.2(1) (a) Failing to keep records at specified place in prescribed manner and for prescribed period. (b) Failing to make records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer in respect of records.	Person who exported goods failed to truthfully answer any questions asked by an officer in respect of the records.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C320	Accounting and Payment of Duties - Failure to correct accounting	Per Audit	<i>Customs Tariff</i> 114(1) Failing to pay excess amount of refund or drawback and interest on day it is received.	Person failed to repay amount or portion of refund, drawback or interest to which they were not entitled.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	3B	1st: \$300 2nd: \$450 3rd+: \$900
C328	Courier, Low Value Shipment and Casual	Per Instance	<i>Customs Act</i> 32(5) (a) Failing to account for goods within prescribed time and in prescribed manner. (b) Failing to pay duties within prescribed time.	A courier did not acquire the prescribed authorization from CBSA before accounting for casual goods released under subsection 32(4) of the <i>Customs Act</i> .	1st: \$100 2nd: \$200 3rd+: \$300	2B	1st: \$150 2nd: \$225 3rd+: \$450

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C330	Courier, Low Value Shipment and Casual	Per Transactional B3	<i>Customs Act</i> 32(5)(a)(b) (a) Failing to account for goods within prescribed time and in prescribed manner. (b) Failing to pay duties within prescribed time.	Person failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release. This is in the instance of an individual transaction.	\$25 per transactional B3	2B	Flat Rate \$100 Per Infraction
C331	Courier, Low Value Shipment and Casual - Failure to account	Per Shipment	<i>Customs Act</i> 32(5)(a)(b) (a) Failing to account for goods within prescribed time and in prescribed manner. (b) Failing to pay duties within prescribed time.	Person failed to account for imported goods no later than the twenty-fourth day of the month following the month of their release. This is in the instance of consolidated entries.	For consolidated B3s (\$25 per shipment, \$500 maximum)	2B	\$100 per shipment, (\$2,000 maximum)
C336	Accounting and Payment of Duties - Failure to pay duties	Per Instance	<i>Customs Act</i> 33 Failing to pay duties within prescribed time where goods are released prior to payment of duties.	Person failed to pay duties on goods accounted for under subsections 32(2) and 32(3) of the <i>Customs Act</i> .	1st: \$100 2nd: \$500 3rd+: \$1,000	2B	Flat Rate \$100
C340	Records - Failure to keep any records	Per Instance	<i>Customs Act</i> 22(1) (a) Failing to keep prescribed records at specified place for prescribed period and in prescribed manner. (b) Failing to make prescribed records available to an officer within the time specified. (c) Failing to answer truthfully questions asked by an officer about prescribed records.	Person who is required by subsection 22(1) of the <i>Customs Act</i> to keep records in respect of commercial goods failed to keep records for the prescribed period and in the prescribed manner. This applies when an audit, verification or examination determines that there are no records in existence.	Flat Rate \$25,000	5D	Flat Rate \$25,000
C341	Exportation - Failure to report shipment on summary report	Per Shipment	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Exporter failed to report a shipment on an export summary report.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000		1st: \$1,000 2nd: \$2,000 3rd+: \$3,000
C342	Release - Info to wrong customs office	Per Shipment	<i>Customs Act</i> 7.1 Providing information to an officer that is not true, accurate and complete.	Person (importer) failed to transmit release information to the correct customs office.	1st: \$250 2nd: \$500 3rd+: \$1,000	2D	1st: \$250 2nd: \$375 3rd+: \$750
C345	Exportation - Failure to report controlled goods	Per Shipment	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Exporter failed to report goods subject to export control prior to export.	The greater of: 1st: \$2,000 or 20% value of goods 2nd: \$4,000 or 40% value of goods 3rd+: \$6,000 or 60% value of goods	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C346	Failing to Answer Truthfully	Per Occurrence	<i>Customs Act</i> 95(3)(a) Failing to answer truthfully questions asked by an officer with respect to exported goods.	Person who has reported goods under subsection 95(1) of the <i>Customs Act</i> 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% VFD 2nd: \$4,000 or 40% VFD 3rd+: \$6,000 or 60% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000

Revised AMPS Contraventions Penalty Amounts

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C348	False Documents	Per Instance	<i>Customs Act 7.1</i> Providing information to an officer that is not true, accurate and complete.	Person provided false information in any permit, certificate, licence, document or declaration required to be provided for imported or exported goods under the <i>Customs Act</i> , the <i>Customs Tariff</i> or <i>Special Import Measures Act (SIMA)</i> or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods.	1st: \$2,000 or 20% VFD 2nd: \$4,000 or 40% VFD 3rd+: \$6,000 or 60% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C350	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(1)(b)</i> Failing to pay duties and interest owing as a result of corrected declaration of origin of goods within the 90-day period.	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.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C351	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(2)(b)</i> Failing to pay duties and interest owing as a result of corrected specified declaration within the 90-day period.	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.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C352	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(2)(b)</i> Failing to pay duties and interest owing as a result of corrected specified declaration within the 90-day period.	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.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C353	Accounting and Payment of Duties - Failure to correct accounting	Per Instance	<i>Customs Act 32.2(2)(b)</i> Failing to pay duties and interest owing as a result of corrected specified declaration within the 90-day period.	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.	The greater of: 1st: \$100 or 5% VFD 2nd: \$200 or 10% VFD 3rd+: \$400 or 20% VFD	2B	1st: \$150 2nd: \$225 3rd+: \$450
C354	Report of Persons - Failure to provide API and/or PNR)	Per Conveyance	<i>Customs Act 107.1</i> Failing to provide, or provide access to, prescribed information about any person on board a conveyance in advance of, or within a reasonable time after, the arrival of the conveyance in Canada	A commercial carrier or charterer failed to provide, or provide access to, within the prescribed time, information on any person on board a conveyance prior to the arrival of the conveyance in Canada	Flat Rate \$3,000	5D	Flat Rate \$3,000
C355	Report of Persons - Failure to provide API and/or PNR)	Per Conveyance	<i>Customs Act 107.1</i> Failing to provide, or provide access to, prescribed information about any person on board a conveyance in advance of, or within a reasonable time after, the arrival of the conveyance in Canada	A commercial carrier or charterer failed to provide, or provide access to, within the prescribed time, information on any person on board a conveyance prior to the arrival of the conveyance in Canada	Flat Rate \$0 Warning	1D	Flat Rate \$0 Educational Warning

Revised AMPS Contraventions Penalty Amounts

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C356	Warehousing - Failure to afford access to an officer	Per Instance	<i>Customs Act 27</i> (a) Failing to afford an officer free access to a sufferance warehouse, bonded warehouse or duty free shop. (b) Failing to open package or container or to remove any covering from it.	When requested by an officer, operator of a sufferance warehouse failed to afford the officer free access to the warehouse or any premises or place under his control that is attached to or forms part of the warehouse.	1st: \$1,000 2nd: \$5,000 3rd: \$10,000 4th+: \$25,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C357	Report of Goods and Conveyances - Failure to present goods for exam	Per Instance	<i>Customs Act 27</i> (a) Failing to afford an officer free access to a sufferance warehouse, bonded warehouse or duty free shop. (b) Failing to open package or container or to remove any covering from it.	When requested by an officer, operator of a sufferance warehouse 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 2nd: \$2,000 3rd+: \$3,000	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C358	Release - Unauthorized movement of goods	Per Shipment	<i>Customs Act 31</i> Removing of goods from specified place that have not been released by an officer or by prescribed means.	Person removed goods from a customs office or sufferance warehouse prior to release or authorization by an officer.	The greater of: 1st: \$1,000 or 5% VFD 2nd: \$2,000 or 10% VFD 3rd+: \$3,000 or 20% VFD	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C359	False Documents	Per Instance	<i>Customs Act 31</i> Removing of goods from specified place that have not been released by an officer.	Person generated or used false Release Notification System (RNS) notice to remove goods from a customs office or sufferance warehouse.	1st: \$1,000 or 5% VFD 2nd: \$3,000 or 10% VFD 3rd+: \$5,000 or 20% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C360	Report of Goods and Conveyances - Non-report of goods by importer	Per Shipment	<i>Customs Act 7.1</i> Providing information to an officer that is not true, accurate and complete.	Person (Importer) failed to account for all imported goods at time of the release request.	The greater of: 1st: \$2,000 or 20% VFD 2nd: \$4,000 or 40% VFD 3rd+: \$6,000 or 60% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000

Revised AMPS Contraventions Penalty Amounts

Current Number	Category	Penalty Basis	Legislative Base and Designated Regulations Wording	Contravention	Current Penalty Structure	Risk Ranking	New Penalty Amounts
C366	Report of Goods and Conveyances - Non report of goods by carrier or by importer using own vehicle or in hand baggage	Per Shipment	<i>Customs Act</i> 12(1) and (3) Failing to report imported goods at prescribed time and in prescribed manner at the nearest open customs office that is designated for that purpose. (1) Subject to this section, all goods that are imported shall, except in such circumstances and subject to such conditions as may be prescribed, be reported at the nearest customs office designated for that purpose that is open for business. (3) Goods shall be reported under subsection (1) (a) in the case of goods in the actual possession of a person arriving in Canada, or that form part of the person's baggage where the person and the person's baggage are being carried on board the same conveyance, by that person or, in prescribed circumstances, by the person in charge of the conveyance; (b) in the case of goods, other than goods referred to in paragraph (a) or goods imported as mail, on board a conveyance arriving in Canada, by the person in charge of the conveyance; and (c) in any other case, by the person on behalf of whom the goods are imported.	Person failed to report imported goods to customs forthwith at the nearest designated customs office open for business.	The greater of: 1st: \$2,000 or 20% VFD 2nd: \$4,000 or 40% VFD 3rd+: \$6,000 or 60% VFD	5D	1st: \$2,000 2nd: \$4,000 3rd+: \$8,000
C368	Exportation - Failure to report conveyance	Per Conveyance Report	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Carrier failed to report the conveyance in writing, prior to export, at the export reporting office closest to each place of loading.	1st: \$1,000 2nd: \$2,000 3rd+: \$3,000	2B	1st: \$150 2nd: \$225 3rd+: \$450
C369	Exportation - Failure to report	Per Export Movement	<i>Customs Act</i> 95(1) Failing to report exported goods at prescribed time and place and in prescribed manner.	Carrier failed to report the export of cargo at the time, the place and/or in the manner prescribed.	1st: \$300 2nd: \$450 3rd+: \$900	3D	1st: \$500 2nd: \$750 3rd+: \$1,500
C371	Release - Carrier letter of authorization	Per Instance	<i>Customs Act</i> 7.1 Providing information to an officer that is not true, accurate and complete.	Carrier failed to use his authorized carrier code, or failed to present a letter of authorization when using another bonded carriers' code	New Penalty Split from C008	4D	1st: \$1,000 2nd: \$2,000 3rd+: \$4,000
C372	Failing to Report Goods that have not been Duty Paid	Per Occurrence	<i>Customs Act</i> 15 (a) Failing to report forthwith to an officer goods in respect of which an Act of Parliament that prohibits, controls or regulates the importation of goods has been contravened. (b) Failing to report forthwith to an officer goods in respect of which duties have not been paid.	Failing to report forthwith to an officer goods in their possession in respect of which duties have not been paid.	New Penalty Split from C031	3B	1st: \$300 2nd: \$450 3rd+: \$900