

## CBSA Forms and Industry Changes for the Future - Operator Survey

Your Name:

Answer Options	Response Count
	19
<i>answered question</i>	<b>19</b>
<i>skipped question</i>	<b>0</b>

### Response Text

Janice Beagle  
West Coast Duty Free Ltd  
Philippe Bachand  
Peter Brain  
Steve Richardson  
Aldergrove Duty Free / Greg Bloudell  
DFS Ventures  
Mary Pat Livingstone  
Nathalie Legault / Stanhope  
Eric Lapointe - Beauce  
Justin Guay  
PEACE BRIDGE DUTY FREE  
peace garden duty free inc.  
Abbotsford Duty Free Shop  
Debra Kotulak  
Peninsula Duty Free Shops Ltd.  
Gene Davis  
fort duty free  
Mike Maskery

## CBSA Forms and Industry Changes for the Future - Operator Survey

**B116 - Canada Customs Duty Free Shop Accounting Document** This form is used daily to receive all of goods into inventory, at month's end to report sale of imported goods, and to report damaged goods, along with an E-15. Also used to report inventory offsets and overages.

Answer Options	Response Percent	Response Count
This form should be eliminated altogether	10.5%	2
I do not have any recommended changes for this form	42.1%	8
To improve the efficiency of this form, there are some areas that could be eliminated and/or streamlined (please	47.4%	9
Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form		10
	<i>answered question</i>	<b>19</b>
	<i>skipped question</i>	<b>0</b>

**Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form - include section reference i.e. 1st page, 2nd section:**

this states imported only, but our store is required to do domestic?[]

-do not feel we need to write the currency for the ship date.[]

-do not need to write the balance of inventory.[]

-should be able to clear any time not just office hours and should be done in the same day.

Implementing a method of capturing totals of different categories at the bottom of the B116. Currently we manually calculate the same for reporting to customs and our internal accounting department.

can we have it available to write on directly on PDF, as we can do for the B-3 and E-15 on the CBSA site.[]

possibility to e-mail to custom

Digital Delivery and return of approved B116's may be an option.

We agree with the B116 form, we would like there to be an electronic version that we can submit and receive back electronically, rather than walking to and from CBSA to drop off and pick up.

I recommend:[]

1. Sending once per day by email: merchandise received indicating quantity, company name and value[]

2. Once per week: going to customs to stamp B116 arrivals of the week corresponding to the information sent in step 1.[]

3. Sending the B3 once per month.

We shouldn't need this form for domestic goods.[]

If we have to use this form, it works well as it interfaces with our purchase order

Option to e-mail B116 forms along with invoices for clearance rather than taking over to custom office for stamping.[]

Month end B116 summary report should be eliminated altogether. Semi annual or quarterly report would be more efficient if require.

For Destruction and Offsets and Overages it would be nice for the B116 to be a fillable form online. Also eliminating the requirement for the B116 on domestic goods.

The form format is fine.[]

Using the B116 should be confined to goods that are truly In-Bond, ie. have a tax liability other than GST/HST or PST.[]

## CBSA Forms and Industry Changes for the Future - Operator Survey

**E15 - Certificate of Destruction/Exportation**This form is used to report all damaged goods.

Answer Options	Response Percent	Response Count
This form should be eliminated altogether	10.5%	2
I do not recommend making any changes to this form	68.4%	13
To improve the efficiency of this form, there are some areas that could be eliminated and/or streamlined (please	21.1%	4
Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form		6
	<i>answered question</i>	<b>19</b>
	<i>skipped question</i>	<b>0</b>

**Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form - include section reference i.e. 1st page, 2nd section:**

the section #9 is not large enough.

We have been asked to produce a B116 for all E15's. This is onerous as a separate B116 is needed for each vendor. The whole process should be reviewed, with consideration given to elimination of duplicate paperwork and streamlining. This requires some study.

Same as above. We would like to send and receive electronically.

This form is fine as it is a online fillable. Once the form is completed and sent, we should be able to destroy the goods without CBSA being presence

It could also be fillable and is a bit redundant, could it not be combined on one form with the B116 and E15? Our Port does not require it from us but some suppliers do.

This is not a duty free shop specific form like the B116 is, so no changes can be made.

## CBSA Forms and Industry Changes for the Future - Operator Survey

**B117 - Summary of Monthly Sales** This form is used to report sales of goods to CBSA monthly.

Answer Options	Response Percent	Response Count
This form should be eliminated altogether	5.3%	1
I do not have any recommended changes for this form	84.2%	16
To improve the efficiency of this form, there are some areas that could be eliminated and/or streamlined (please	10.5%	2
Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form		5
	<i>answered question</i>	<b>19</b>
	<i>skipped question</i>	<b>0</b>

**Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form - include section reference i.e. 1st page, 2nd section:**

Can we eliminate the Tobacco section, it is complicated and nearly obsolete.

From our perspective the addition of Imported Duty and Tax Paid figures has added little or no value. Goods are either imported and domestic, and must be identifiable in our systems on this basis for determination of Customs Accounting treatment (e.g. payment of duties and taxes).[]

Some categories are so small that they hardly seem worthwhile, but changing them impacts historical trend analysis so it is probably not worth changing.[]

A formal report on tobacco unit sales should be given monthly as with sales, and a well formatted and accurate report since the beginning of their introduction. If historical data is wrong due to different carton sizes being mixed under tobacco (e.g. whole cartons, half cartons, etc.) then we should change the entire reporting to sticks.[]

This form should be automated for online input and automatic reporting to reduce manpower. There should be penalties for stores not reporting on time on a repeated basis.

A change here would require software updates . So we are fine with leaving it as is.

Certain sections do not apply to our business. Not overly important.

This should be sent in annually to Ottawa only and a paper copy should not be required for the local port.

## CBSA Forms and Industry Changes for the Future - Operator Survey

**B261 - Excise Duty Return** This form is used to report purchases and sales of imported tobacco on a monthly basis.

Answer Options	Response Percent	Response Count
This form should be eliminated altogether	21.1%	4
I do not have any recommended changes for this form	52.6%	10
To improve the efficiency of this form, there are some areas that could be eliminated and/or streamlined	26.3%	5
Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form -		7
	<i>answered question</i>	<b>19</b>
	<i>skipped question</i>	<b>0</b>

**Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form - include section reference i.e. 1st page, 2nd section:**

Online filing and simultaneous assessment of amounts owing and rebates should be the norm. Sometimes we get other CRA accounts being debited for This is not a form that we use.

With on going business, it is redundant to pay for purchased cigarettes that are then sold and a refund provided.[]

[]We should only pay on the imported cigarettes that are consumed by Canadian residents that do not qualify for the rebate of the cigarette tax.

Both B261 and B256:[]

[]Credits should coincide with Debits.[]

Example:[]

[]Imported Tobacco excise tax submitted \$5000[]

[]Imported Tobacco excise rebate claim \$1000[]

Net paid \$4000.[]

Problem: The \$1000 difference does not get treated immediately and goes through a process to be approved. While this process takes place interest gets charged on an amount that isn'T actually due.

This should be submitted on a quarterly basis

Option to report and submit payment online.

Fillable form would be great here as well.

## CBSA Forms and Industry Changes for the Future - Operator Survey

**B256 - Application For Refund/Deduction** This form is used to report purchases and sales of imported tobacco non-Canadian residents, on a monthly basis.

Answer Options	Response Percent	Response Count
This form should be eliminated altogether	22.2%	4
I do not have any recommended changes for this form	55.6%	10
To improve the efficiency of this form, there are some areas that could be eliminated and/or streamlined	22.2%	4
Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form		5
<i>answered question</i>		<b>18</b>
<i>skipped question</i>		<b>1</b>

Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form - include section reference i.e. 1st p

See above.

See reasons for B261. If that form is eliminated then this form isn't necessary.

This should be submitted on a quarterly basis

Option to e-mail completed form rather than mailing in order to reduce paper filing and postage costs.

Fillable once again.

## CBSA Forms and Industry Changes for the Future - Operator Survey

**BSF664 - Duty Free Shop Application/Amendment**This form is used in original Duty Free Shop application package to CBSA, and also to submit any changes to a shop. i.e. shareholder changes

Answer Options	Response Percent	Response Count
This form should be eliminated altogether	5.3%	1
I do not have any recommended changes for this form	84.2%	16
To improve the efficiency of this form, there are some areas that could be eliminated and/or streamlined	10.5%	2
Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form		3
<i>answered question</i>		<b>19</b>
<i>skipped question</i>		<b>0</b>

**Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form - include section reference i.e. 1st page, 2nd section:**

should not need to apply for license renewal should only be used for changes.

This whole process needs a detailed review, and the area of most concern is will the Strategic Review directions be reflected in any changes that apply to the new Windsor bridge, or will there be another attempt to move towards greater landlord control over the federal duty free franchise. The key element is how or whether public tenders be handled. The Peach Arch example was a very poor one, allowing secondary land owners to submit applications against a primary border crossing point. The tender essentially would become a sham in Windsor unless the federal government requires that the landlord of the bridge submit to their tender process, versus the reverse.

The 10 year renewal will be nice when renew next time.

## CBSA Forms and Industry Changes for the Future - Operator Survey

**L63 - License and Registration Application - Excise Act, 2001** This form is used to renew Excise Tax Licenses and is to completed every 2 years.

Answer Options	Response Percent	Response Count
This form should be eliminated altogether	27.8%	5
I do not have any recommended changes for this form	55.6%	10
To improve the efficiency of this form, there are some areas that could be eliminated and/or streamlined	16.7%	3
Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form		5
<i>answered question</i>		<b>18</b>
<i>skipped question</i>		<b>1</b>

**Please clearly explain in detail, what changes you are recommending to improve the efficiency of this form - include section reference i.e. 1st page, 2nd section:**

Should be renewed every 5 years.

Makes change to every 5 years.

This should be submitted with the same time frame as the DF Licence - i.e. every 10 years

It would be more efficient to renew every 5 years rather than every 2 years. This would reduce amount of paperwork and workload for both CBSA and duty free operator.

Once an Excise License is issued, it should be in place until cancelled.[]  
The renewal is a make work project only.[]



## CBSA Forms and Industry Changes for the Future - Operator Survey

What changes do you feel are important to the future of the industry? (check all that apply)

Answer Options	Response Percent	Response Count
E-Commerce for Duty Free. i.e. internet mail order and shipping	84.6%	11
Lease and/or Landlord negotiations	46.2%	6
Other recommended regulatory or policy changes for the future, that you would like the FDFA to	23.1%	3
	<i>answered question</i>	<b>13</b>
	<i>skipped question</i>	<b>6</b>

Other recommended regulatory or policy changes for the future, that you would like the FDFA to discuss with the CBSA (pls. list below)

Allowing boarder stores to sell duty free gas.

Some allowance for Ecommerce should be reviewed first to determine if there is an opportunity, and second to determine if there is an efficient distribution system.[]

The federal government should require that landlords agree to negotiate with any applicant that meets all the federal criteria, and that is selected by the government to operate the shop.[]

Discussions should take place about how or whether an equilibrium in laws, regulations and policies, or a consultation framework, such that duty free shops cannot be held ransom or be subject to the whims of special interest actions without consultation, when it comes the the core conflicting provincial versus federal laws governing liquor and tobacco. This convoluted oversight model is not typical of our international industry counterparts, and could be a death blow to our sector if each jurisdiction pursues a separate course that we must follow, even though we compete in the export sector. []

Also, simplification of the ability to direct import in company vehicles from U.S. pick-up points should be considered for duty free shops, under the pre-clearance systems.

Use postal code instead of Licence plate for info taken at cash.

## CBSA Forms and Industry Changes for the Future - Operator Survey

Please provide any comments you may have on the CBSA forms, or the Industry changes for the future:

Answer Options	Response Count
	4
<i>answered question</i>	<b>4</b>
<i>skipped question</i>	<b>15</b>

### Response Text

On line reporting of B116 and Cash Entries

A key goal should be streamlining through elimination of duplication of work, and automation of as many reports and procedures as possible, to avoid costly manual procedures such as with our B117 Monthly Report and Daily B116 Processing and Clearing.[]

[]

A formal review of other duty free markets should be done to determine if precedents or approaches have been established, that could be installed in our system.

We consider E-commerce to be a strategic imperative for the future of our industry and look forward to negotiating what that will look like.

Completing the B3 to pay for perfume testers and shorts, is very inefficient. eg - yesterday I completed a B# for two perfume testers - amount payable 10cents. Using this form for shorts - This form can take a two to three hours to complete and 15 to 20 minutes of a customs officer's time to process - and usually the amount payable is less than \$30.00.

customs reports should be addressed for better communications process. We print off daily and deliver everyday to our local CBSA office, and recently discussed the appetite for electronic transmissions.

We had a good meeting, and our local officers are very happy with the duty free program and how we interact with them. They indicated that internally they are already discussing electronic submissions as opposed to the old print and deliver method. They also stated that as long as specific data is accessible in a duty free store database, there is no longer a need to print off and deliver customs reports daily (the customs report that we do is a summary of the day's sales and license plate information collected).