

AMPS Case Study #1

Importer:

All Canadian Imports
123 Main St
Brandon, MB
R1R 1R1

Business Number:

123444555RM0001

Shipper:

Exporters Anonymous
2000 Center Ave
Denver, CO
12345

Carrier: UPS

Carrier Code: 8156

Tax ID Number:

65-98745

On Jan 13/10, cargo control number 8156504321654 was reported as arrived to CBSA at location 3176, under service option 257. The shipment was 1 carton @ 50#.

The goods were glass fishbowls classified under tariff item 7013.99.00.93 with a value of \$1,350.00 CAD.

The shipper did not provide a NAFTA certificate, however the goods were manufactured in the USA.

The carton was picked up by UPS @ Exporters Anonymous on Jan 6/10 and entered into the UPS sort facility in Louisville on Jan 8/10. It was then scanned out for shipping on Jan 12/10 to All Canadian Imports and documents sent to the Broker. The UPS website showed no further scans.

On January 21/10, CBSA issued an AMPS penalty.

1. What penalty was issued?
2. What was the penalty amount?

Answer:

1. C274 - goods reported as arrived when they are not
2. 1st level: \$1,000.00, 2nd level: \$2,000.00, 3rd & subsequent: \$3,000.00

AMPS Case Study #2

Importer:

Products Unlimited
999 1st Street
Brampton, ON
L2L 2L2

Business Number:

333456789RM0001

Exporter:

Lots of Stuff
500 Broadway Ave
Detroit, MI
36912

Carrier: All Freight

Carrier Code: 77YY

Tax ID Number:

88-74125

Products Unlimited ordered a shipment of plush toys from Lots of Stuff on purchase order #plush800 on January 5/10. The shipment was packed in 20 boxes on 1 skid @ 700#.

The toys were manufactured in China and classified as tariff item 9503.00.90.51. The MFN rate of duty is free. The value of the shipment was \$2,400.00 CAD.

All Freight picked up the skid from Lots of Stuff on January 14/10 and shipped it as LTL freight on cargo control #77YYPARS36912. The carrier is not a bonded carrier. Upon arrival at the border, CBSA performed a primary inspection of the LTL freight.

The shipment was delivered to Products Unlimited on January 18/10 and entered into their receiving system.

On January 29/10, CBSA issued an AMPS penalty.

1. What penalty was issued?
2. What was the penalty amount?

Answer:

1. C033 – hvs goods delivered without customs release
2. Flat rate: \$1,000.00 (per shipment)