

# Master Provisional (CBSA Shipment Type)



This article is part of the BorderConnect [Shipment Type Guide](#).

A **Master Provisional** entry is a Canadian [Shipment Type](#) for goods to clear through [CBSA](#). In certain situations, the importer/owner or broker cannot establish a final value for duty of goods at the time of importation. In such cases, goods may be released under the interim accounting provisions of subsection 32(2) of the Customs Act (known as a Provisional Entry) or Master Provisional and by also obtaining authorization from CBSA Trade Operations.

The following goods may be released on an interim accounting basis (provisional entry):

- (a) Plans, drawings, and blueprints imported for use in a construction project or facility installations in Canada;
- (b) Large installations of systems, machinery, and equipment imported for use in a thing being installed in Canada;
- (c) Military equipment imported by the Department of National Defence; and,
- (d) Material, components, and parts imported by the Department of National Defence for use in the repair, maintenance, modification, and testing of such equipment.<sup>[1][2]</sup>

## Declaring a Master Provisional Shipment in ACI eManifest

Master Provisional shipments are required to be reported on an ACI eManifest.<sup>[3]</sup> To report a Master Provisional shipment the carrier will need to create an ACI Shipment and select the shipment type "Master Provisional" in BorderConnect's [ACI eManifest software](#), and ensure that the shipment is transmitted as part of their ACI eManifest.

The screenshot shows the 'Start New ACI Shipment' form with the following fields:

- Attached to Trip Number: 1234CRN00022203
- Loaded On: Trailer 001
- Shipment Type: Master Provisional** (highlighted with a red box)
- Cargo Control Number: 1234 000078870 (with a lock icon)
- First Canadian Port of Entry: 0440: Sarnia
- Release Office: 0440: Sarnia (location release/acquittal will be effected)
- Shipment Reference Only (Used when another party is sending shipment data) checkbox is unchecked.

Although a Master Provisional shipment is different from a [PARS](#) shipment, the carrier will still need to provide a unique [Cargo Control Number](#), as well as all other information normally required for an ACI Shipment including Shipper, Consignee and Commodity information.

At the border, the driver must present a barcoded ACI lead sheet or Cargo Control Number and also present the Master Provisional information for the shipment, as well as other documentation related to the clearance. **The driver must wait one full hour after the acceptance of the ACI eManifest before he/she can approach the border.**

## References

1. ? <http://www.cbsa-asfc.gc.ca/publications/dm-md/d17/d17-1-13-eng.html>
2. ? Interim Accounting for Commercial Goods  
<http://laws-lois.justice.gc.ca/eng/regulations/SOR-86-1062/page-5.html#h-18>
3. ? CBSA Requirements for Commercial Clients  
<http://www.cbsa-asfc.gc.ca/prog/manif/requirements-exigencies-eng.html>