

INDEX

All references are to section numbers and schedules of statutes and regulations, not page numbers.

The following abbreviations are used to refer to statutes in this Index:

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| CA | Customs Act, R.S.C. 1985, c. 1 (2nd Supp.), as amended |
| CB | Canada Border Services Agency Act, S.C. 2005, c. 38, as amended |
| CRAA | Canada Revenue Agency Act, S.C. 1999, c. 17, as amended |
| CEOAA | Customs and Excise Offshore Application Act, R.S.C. 1985, c. C-53, as amended |
| CPATPI | Comprehensive and Progressive Agreement for Trans-Pacific Partnership Implementation Act, S.C. 2018, c. 23, as amended |
| CPEIA | Cultural Property Export and Import Act, R.S.C. 1985, c. C-51, as amended |
| EA | Export Act, R.S.C. 1985, c. E-18 |
| EIPA | Export and Import Permits Act, R.S.C. 1985, c. E-19, as amended |
| EIRDA | Export and Import of Rough Diamonds Act, S.C. 2002, c. 25, as amended |
| ETA | Excise Tax Act, R.S.C. 1985, E-15 |
| IILA | Importation of Intoxicating Liquors Act, R.S.C. 1985, c. 27 (1st Supp.) |
| MLACMA | Mutual Legal Assistance in Criminal Matters Act, R.S.C. 1985, c. 30 (4th Supp.) |
| PCTFA | Proceeds of Crime (Money Laundering) and Terrorist Financing Act, S.C. 2000, c. 17 |
| SEMA | Special Economic Measures Act, S.C. 1992, c. 17, as amended |
| SLITA | Select Luxury Items Tax Act, S.C. 2022, c. 10, s. 135 |
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